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STATISTICS OF INCOME 1976

# ESTATE TAX RETURNS

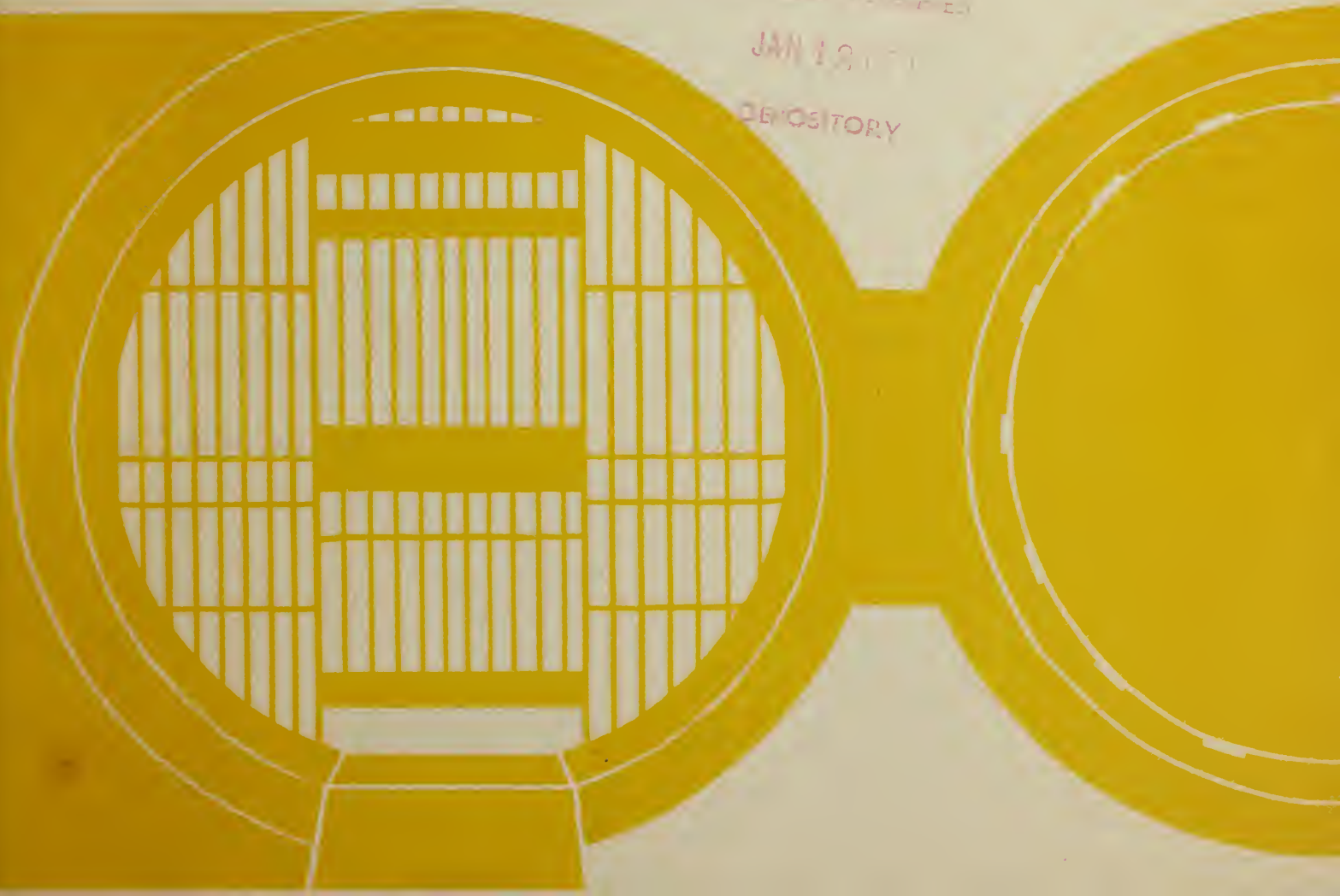
Internal Revenue Service

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STATISTICS **1976**  
OF INCOME

# ESTATE TAX RETURNS

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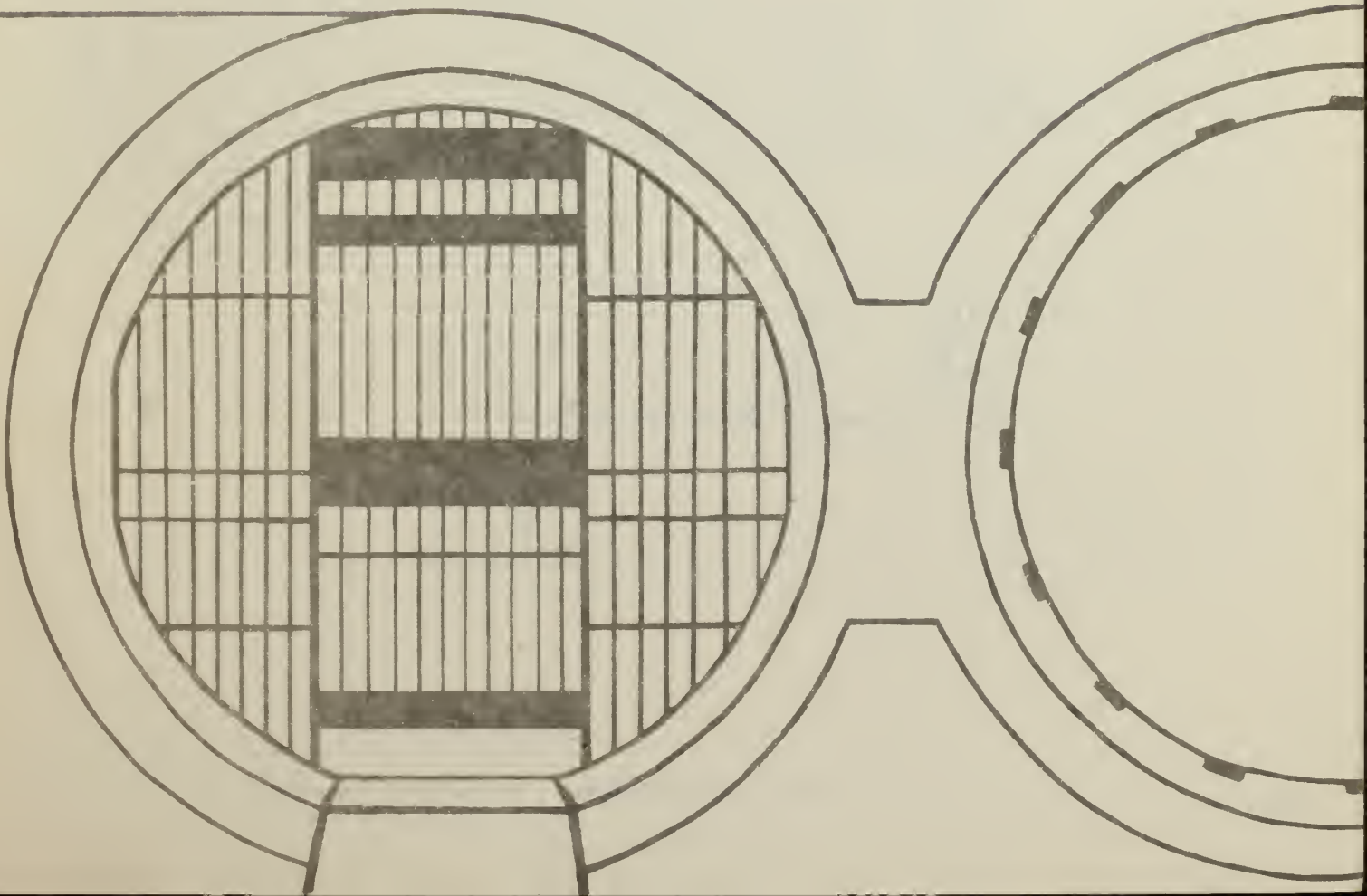
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This report was prepared under the direction of Keith Gilmour, Chief, Foreign and Wealth Statistics Section, Statistics of Income Branch.

Other branches of the Statistics Division assisted in development of the sample design, the preparation of processing procedures, and the review of the tables. The data were abstracted by the Data Center in Detroit, Michigan, which also developed the computer systems design and conducted computer processing of the data.





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COMMISSIONER OF INTERNAL REVENUE

Washington, DC 20224

November 2, 1979

The Honorable G. William Miller  
Secretary of the Treasury  
Washington, DC 20220

Dear Mr. Secretary:

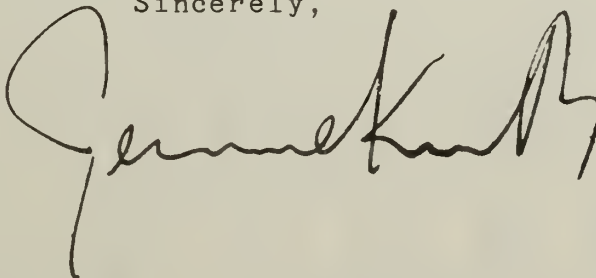
As required by section 6108 of the Internal Revenue Code, we are sending you Statistics of Income--1976, Estate Tax Returns. The report, based on a sample of estate tax returns filed during calendar year 1977, presents comprehensive data concerning gross estate and its composition, deductions, taxable estate, and tax.

Also included is information on the age, sex, and marital status of the decedents, in addition to bequests to a surviving spouse, and data classifying the taxable estate and tax by the various tax rate brackets of the Federal estate tax.

A limited amount of data on selected provisions of the Tax Reform Act of 1976 is provided. However, since the provisions of the Act did not go into effect until January 1, 1977, and since the estate return was not due until 9 months after date of death, the provisions applied to less than 15 percent of the decedents whose returns are covered in this study.

With kind regards,

Sincerely,

A handwritten signature in dark ink, appearing to read "Gerald R. Ford", is written over the "Sincerely," text.

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# Estate Tax Returns

## INTRODUCTION

The Federal estate tax is imposed upon the transfer of a decedent's property to his beneficiaries. In the case of the estate of a citizen or resident of the United States who died in 1976 or prior years, a Form 706 Estate Tax Return was required to be filed by the executor or administrator of the estate if the value of the gross estate was in excess of \$60,000 on the date of death. However, in the case of the estate of a citizen or resident of the United States who died in 1977, a return was required to be filed if the value of the gross estate was in excess of \$120,000 on the date of death. This change in the filing requirement came about as part of the Tax Reform Act of 1976. Other major changes introduced as part of the 1976 Act are outlined under Changes in Law and elaborated upon under Explanation of Terms.

An estate tax return was required to be filed within 9 months after the date of the decedent's death. However, it was possible for an executor or administrator to obtain an extension of time for filing the return if it could be shown that it was impossible or impractical to file a reasonably complete return within 9 months from the date of death. Except in certain specified situations, payment of the estate tax was required to be made with the return.

This report is based on a sample, selected before audit, of the approximately 201 thousand estate tax returns filed during 1977 for citizen or resident alien decedents. Although the report is included in the Statistics of Income series for 1976, its coverage is not limited to estate tax returns pertaining to deaths during that year. In terms of date of death, approximately 163 thousand of the decedents died in 1976 and 11 thousand died in 1975 or earlier years. The remaining number, about 27 thousand, died in 1977.

If the entire 9 months after death elapsed before the returns were filed, the earliest date of death on returns filed in 1977 would have been April 1, 1976, and

the latest date, March 31, 1977. However, it was possible for returns to be filed either before or after the end of the 9 month period. Returns of decedents who died prior to April 1976 represented mostly those cases in which the executor obtained an extension of time in which to file.

## HIGHLIGHTS OF 1976

Even though the filing requirement became less stringent, the number of estate tax returns filed for 1976 increased by 26 thousand, or 15 percent, over the number filed for 1972, the last year for which such returns were included in the Statistics of Income series. Over the same period, the total gross estate reported on estate tax returns increased by 24 percent, and the amount of estate tax after credits increased by 20 percent.

Chart 1 provides a comparison of the major components of the gross estate for each of the years in the period 1960 through 1976 for which estate tax returns were tabulated in the Statistics of Income series. The 1976 data show that, for the first time, real estate exceeded corporate stock as the largest component of total gross estate.

Table A shows a summary of statistics by tax status. Table B shows a comparison of data items compiled for 1972 and 1976. Chart 2 shows how the asset composition of estates varied by size of gross estate.

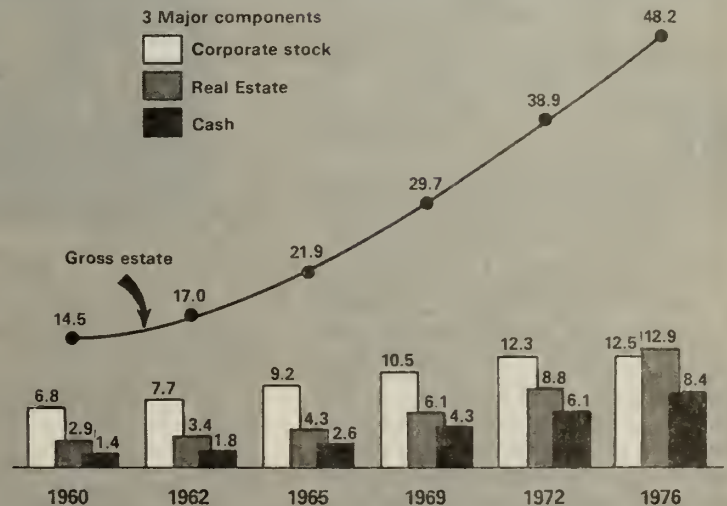
## New Information on Lifetime Transfers

This report presents (in table 4) data on the distribution by asset type of lifetime transfers.

Chart 1

### Major components of gross estate, 1960-1976

Billions of Dollars



**Table A.—Summary Statistics by Tax Status**

[All figures are estimates based on samples—number of returns are in thousands, dollar amounts are in millions]

Item	Total	Taxable	Nontaxable
	(1)	(2)	(3)
Number of returns .....	201	139	62
Gross estate .....	48,202	40,578	7,623
Real estate .....	12,921	10,111	2,810
Bonds, total .....	3,898	3,536	362
Federal, total .....	1,991	1,771	220
Savings .....	731	583	148
Other .....	1,260	1,189	72
State and local .....	1,193	1,148	44
Corporate and foreign .....	714	616	98
Corporate stock .....	12,484	11,576	908
Cash .....	8,444	6,716	1,728
Notes and mortgages .....	1,736	1,511	225
Life insurance (face value) .....	2,683	1,850	833
Annuities .....	253	189	64
Noncorporate business assets .....	1,010	878	133
Household goods and other assets .....	1,539	1,197	342
Lifetime transfers .....	3,234	3,015	219
Total deductions .....	28,065	20,275	7,790
Funeral and administrative expenses .....	2,022	1,711	311
Debts and mortgages (allowable) .....	2,649	1,988	661
Charitable bequests .....	2,994	2,313	681
Marital deduction .....	9,952	6,706	3,247
Exemption .....	10,446	7,557	2,889
Orphans' deduction .....	2	1	1
Taxable estate .....	20,904	20,304	600
Estate tax before credits .....	6,172	6,031	141
Total tax credits .....	1,193	1,052	141
State death taxes .....	552	551	1
Federal gift taxes .....	28	27	1
Foreign death taxes .....	5	5	( <sup>1</sup> )
Estate tax on prior transfers .....	84	80	4
Unified credit (in lieu of exemption) .....	524	390	134
Estate tax after credits .....	4,979	4,979	—

<sup>1</sup>Less than \$500,000

NOTE: Detail may not add to total because of rounding

**Table B.—Number of Returns, Gross Estate, Taxable Estate, and Estate Tax: 1972 and 1976**

[All figures are estimates based on samples—number of returns are in thousands, dollar amounts are in millions]

Item	1972	1976	Increase 1976 over 1972	
			Number or amount	Percent
	(1)	(2)	(3)	(4)
Number of returns .....	175	201	26	15
Gross estate .....	38,869	48,202	9,333	24
Taxable estate .....	15,850	20,904	5,054	32
Estate tax before credits .....	4,729	6,172	1,443	31
Estate tax after credits .....	4,153	4,979	826	20

In recent years' reports, lifetime transfers were shown in total as a component of gross estate and were not allocated to specific types of property. Prior to 1965, lifetime transfers were allocable to specific asset types, but the amount included in each type was not shown separately. Reports for years prior to 1950 did occasionally separate lifetime transfers for selected asset types, but not all. Therefore, the report for 1976 is the first to present in detail the property distribution of the category "lifetime transfers."

### CHANGES IN LAW

The Tax Reform Act of 1976 changed numerous sections of the Internal Revenue Code of 1954. Aside from the change in the filing requirement referred to above, the following major items were either introduced or affected by the 1976 Act:

- (1) single unified rate schedule for estate and gift taxes,
- (2) unified credit against estate and gift taxes,

(3) orphans' deduction,

(4) special valuation for purposes of the Federal estate tax of certain real property devoted to farming or other closely-held business use,

(5) (increase in) estate tax marital deduction, and

(6) (liberalization of) provisions relating to extension of time for payment of estate tax attributable to a closely-held business,

(7) the inclusion in the decedent's gross estate of all gifts made during the 3-year period prior to the date of the decedent's death without regard to whether these gifts were presumed to be made in contemplation of death or not.

Except for items (4), (6), and (7), for which no statistics are presented in this report, these changes are discussed in the Explanation of Terms.

### EXPLANATION OF TERMS

The following explanations of terms are designed to aid the user in interpreting the statistical content of this report and should not be construed as interpretations of the Internal Revenue Code, or related regulations, procedures, or policies.

#### Adjusted gross estate

Adjusted gross estate was the entire value of the decedent's gross estate, less community property and the aggregate amount of the deductions allowed for funeral and administrative expenses and debts and mortgages. See also "Marital deduction."

#### Age of the decedent

Age was determined by subtracting year of birth from year of death, as reported on Form 706. Months and days were disregarded in this calculation. If either or both years were not reported, the decedent was classified as "age unknown."

Chart 2

**Composition of gross estate by size***Percent of gross estate*Alternate value of gross estate

Although the date-of-death value of gross estate determined whether or not an estate tax

return had to be filed, the executor could elect a second value for gross estate when computing the estate tax. This alternate value was either (1) the

"fair market value" of an asset 6 months after the decedent's death, or (2) the value of the asset on the date it was sold or exchanged during the period 6 months after death. However, if elected, the alternate value had to be applied to all items in the estate. The 1976 statistics show that for decedents dying in 1976 and 1977, the executors chose the alternate value of gross estate 6 percent of the time. For those executors who chose the alternate method, the value of corporate stock may have been the major contributing factor in their choice. Corporate stock comprised 53 percent of the gross estate value under this method, but only 22 percent of the gross estate valued under the date-of-death method.

Annuities

The gross estate included the proportionate share of the value of post-death benefits attributable to the decedent's contribution to all annuities or similar contracts or agreements entered into after March 3, 1931. The death payments of the annuity contract could be payable over a period of time or in one lump-sum payment and still be includable. Except for qualified pension, profit-sharing, and stock bonus plans, where the employer's contributions to the annuity were excludable from gross estate, the entire value of all other annuities issued by employers was included in gross estate. The includable value of annuities issued by commercial insurance companies was the replacement cost. Annuity tables were used to value annuities issued by corporations, trusts, other funds, or foundations.

Bequests to surviving spouse

These bequests were property includable in gross estate which were (1) transferred to the surviving spouse, and (2) qualified for the marital deduction. In general, to qualify for the deduction, the transfer must have been a complete and absolute transfer to the spouse and not a transfer in conjunction with any other person. For example, a life interest in property left to the children would not have qualified. Distributions to a surviving spouse were net values. Amounts of qualified transfers were reduced by (1) fees, mortgages, and other costs applicable to these property interests, which could be used as deductions from gross estate, and (2) the Federal estate tax and other death taxes

payable out of these property interests. See also "Marital deduction."

#### Bonds

Total--Besides Federal, State, and local Government issues, total bonds included corporate and foreign bonds and notes. Accrued interest was required to be added to the value of the bonds.

State and local--These included State, county, city, municipal, and district Government bonds and bonds of U.S. possessions, even though the interest from such issues might have been tax-exempt for Federal income tax purposes.

Federal savings--Included in this category were U.S. Savings Bonds and U.S. Savings Notes.

Other Federal--All other issues of the U.S. Government and its instrumentalities were included under this heading.

Corporate and foreign--These included bonds and notes issued by private domestic corporations and foreign bonds whether government or corporate.

#### Cash

Cash included currency on hand or in safety deposit boxes, checking accounts, bank deposits and notes, and savings and loan accounts.

#### Charitable bequests

A deduction was allowed for property transferred to or for the use of (1) the United States, any State, or subdivision, (2) religious organizations, and (3) either publicly-owned or privately-owned institutions operated for charitable, scientific, literary, or educational purposes. Transfers were also deductible if made to fraternal societies, orders, lodges, veterans organizations, and other tax-exempt groups.

#### Corporate stock

This asset included all common, preferred, and debenture stock, listed or unlisted, of domestic and foreign corporations, including stock in closely-held corporations. Also included were certificates of deposit issued for stock, stock scrip, and dividends accrued on all stocks.

#### Date-of-death value of gross estate

The amount of property in this category was the fair-market value of all the assets at the death of the decedent. Although this value was used as the criterion for filing an estate tax return, it was not the only measure which

could be used in valuing property for estate tax purposes. See also "Alternate value."

#### Debt deduction

This amount was derived by subtracting nondeductible debts from the total debts of the decedent.

#### Debts and mortgages

This category included the claims against the estate for medical expenses (including drugs, doctors' and nurses' fees, and other bills outstanding at time of death); unpaid mortgages plus accrued interest; unpaid debts and unsecured notes; accrued property taxes; and, unpaid gift taxes. Tables 1 and 2 show the portion allowable as a deduction. Non-includable debts were unpaid obligations against property includable in the estate which exceeded the value of the property. Table 5 shows the total amount before reduction by the nonincludable portion.

#### Estate tax after credits

This was the tax liability of the estate remaining after subtraction of credits for State death taxes, foreign death taxes, Federal gift taxes, prior Federal estate taxes (paid by a spouse or other transferor whose death preceded the decedent's), and for 1977 decedents, the unified credit, each discussed under a separate heading.

#### Estate tax before credits

This was the tax obtained by applying the graduated estate tax rates to "taxable estate." See the tables shown under the explanation of "Taxable estate" for schedules of the rates.

#### Exemption

Estates of citizen and resident alien decedents, who died in 1976 or prior years, were allowed an exemption of \$60,000 from gross estate. For certain nontaxable returns with no taxable estate, the full \$60,000 was tabulated whether or not the executor needed it to make the estate nontaxable.

#### Federal gift tax credit

A credit was allowed for Federal gift taxes paid by decedents on transfers made (during their life) of property which was included in gross estate on the estate tax return. Such transfers included (1) those made within 3 years prior to death

(defined as gifts "in contemplation of death" made by decedents who died prior to 1977; or any gifts, without regard to motive, made by decedents who died in 1977), (2) those in which the decedent had retained an interest, and (3) those which took effect at death. Generally this credit was equal to the lesser of (1) the gift tax paid on the included gift, or (2) the estate tax attributable to the inclusion of the gift in gross estate. For decedents who died in 1977, all gifts made within 3 years of death were includable in gross estate. (See "Lifetime transfers.")

#### Foreign death tax credit

Credit was allowed for death taxes paid to foreign countries on property includable in gross estate on the tax return. The credit was allowed for taxes on all property provided the taxed property was situated in the country to which the death tax was paid. The estate of citizens and resident-alien decedents had the option to apply all or a portion of the tax, depending upon the limitations or the provisions of tax treaties or conventions where these existed.

#### Funeral and administrative expenses

The deductions for funeral and administrative expenses were limited to the amounts allowable by the laws of the jurisdiction under which the decedent's estate was administered. Funeral expenses paid by insurance policies, burial plans, or social security benefits were excluded. Administrative expenses were limited to the amounts actually incurred to settle or transfer property of the estate. These expenses included executors' commissions; attorneys' fees; fees of accountants and appraisers; and uncompensated losses from casualties, thefts, or fines which occurred during settlement of the estate.

Certain expenses (such as taxes accrued at the date of the decedent's death) could be claimed both as an estate tax deduction and as an income tax deduction (such as on the fiduciary income tax return, Form 1041, used to report income of the estate prior to settlement). Other administrative expenses could not be deducted for income tax purposes unless the estate waived the right to claim them as an estate tax deduction.

#### Gross estate

The gross estate as defined in the Internal Revenue Code included

all the property or interests in property before reduction by mortgages, debts (except policy loans against life insurance), or administrative expenses. Included were such items as real estate; tangible and intangible personal property; certain lifetime gifts; property over which the decedent had a general power of appointment; dower and curtesy of the surviving spouse (inherited property); the decedent's interest in annuities receivable by the surviving beneficiary; the decedent's part of community property; and, with certain exceptions, joint estates with right of survivorship and tenancies by the entirety.

Gross estate could be valued at one of two points of time. The value at date of death was generally used, but an alternate value (described elsewhere) 6 months later could be substituted in the estate tax computation at the discretion of the executor. Even if the alternate value were chosen, the amount of gross estate at date of death was the criterion for filing the return.

The purpose of an alternate valuation method, first effective in 1935, was to prevent undue hardship from a decline in the value of items in the estate after date of death. If the alternative value was elected, property disposed of within 6 months after death had to be valued by the executor as of the date of disposition; the remaining property had to be valued as of 6 months after the decedent's death. This choice could reduce the tax liability if a major portion of the gross estate had undergone a reduction in value during the first 6 months after the decedent's death. If the choice was made to use the alternate value on one item, however, it had to be applied to all items in the estate.

On some returns however, the executor chose the alternate value even though the estate had appreciated in value during the 6 months after death. In general, the estate tax was minimal or nonexistent on these returns. The higher basis of the property in the hands of beneficiaries reduced the size of any capital gain they might later realize.

The 1976 statistics show that for decedents dying in 1976 and 1977, the executors chose the date-of-death value 94 percent of the time. For those executors who chose the alternate method, the size of corporate stock may have been the major contributing factor in their choice. Corporate stock comprised 53 percent of the gross estate value under the alternate method but only 22 percent of the

gross estate valued under the date-of-death method.

#### Household goods and other assets

This residual category of property consisted of items such as personal effects, royalties, patent and mineral rights, automobiles, cemetery lots, and the lump-sum benefits from social security usable for the decedent's funeral expenses.

#### Jointly-owned property

Jointly-owned property was property held by the decedent with the spouse as a joint tenant with rights of survivorship. Included was the entire value of the property except that portion attributable to the contributions of the surviving joint tenant. Jointly-owned property is reflected in each of the property types shown in this report and, in addition, is shown separately (in total only) in tables 1 and 2.

#### Life insurance

Face value--This item included all the insurance on the decedent's life received by the estate and insurance in which the decedent had incidents of ownership (power to change the beneficiary, cancel an assignment, or borrow on the policy). Other includable items were death benefits paid by fraternal beneficial societies operating under the lodge system and the proceeds of policies pledged for loans or other debts. Paid-up additions, accumulated dividends, and post-mortem dividends were required to be added to the total amount. The face value was not reduced by outstanding policy loans (as was done in computing net proceeds for inclusion in gross estate on the tax return).

Policy loans--These loans consisted of the principal and interest on any indebtedness to an insurance company. As mentioned above, these loans were subtracted from the face value to compute the net proceeds of life insurance includable in gross estate. Policy loans against life insurance is shown in table 5.

#### Lifetime transfers

Included in this item were three categories of gifts which, by law, had to be reported in gross estate: (1) gifts taking effect at death; (2) gifts of property in which the decedent retained income rights; and of property over which the decedent retained the right to alter, amend, revoke, or terminate the

employment or use; and (3), for decedents who died in 1976 or prior years, outright gifts made within 3 years prior to death, presumed to be in contemplation of death unless the executor could prove to the contrary. As a result of the Tax Reform Act of 1976, all gifts made within 3 years of death were includable in gross estate, beginning with decedents who died in 1977. Prior to that year, the presumption that gifts made within 3 years were in "contemplation of death" had caused considerable legal problems concerning the motives of decedents in making gifts. It was felt that such problems should be eliminated by requiring that all such gifts be included in gross estate without having to ascertain the motives of the decedent.

Lifetime transfers allocated to specific types of property are shown in table 4.

#### Marginal tax rate

See the discussion under "Taxable estate."

#### Marital deduction

The marital deduction was introduced in the Revenue Act of 1948 in order to equalize the treatment of the decedent's property in noncommunity property States for estate tax purposes. In community property States, generally only one-half of the property was includable in the estate for tax purposes.

The community property system recognizes that the property acquired during marriage belongs equally to the husband and wife. Prior to 1948, however, in common law States practically all the property was the husband's and no division of assets was permitted for purposes of estate taxation.

Although the marital deduction applied to transfers of property to the surviving spouse, the deduction, for returns filed in 1977 for decedents who died in 1976 or prior years, was limited to the smaller of the following:

- (1) the value of the property transferred to the spouse, or
- (2) one-half the adjusted gross estate. (Basically, adjusted gross estate was defined as the entire value of gross estate, other than community property, less expenses, debts and losses, but before reduction by the exemption and charitable deductions).

As a result of the Tax Reform Act of 1976, the marital deduction was limited to the greater of \$250,000, or one-half of the decedent's adjusted gross estate beginning with decedents who died in 1977. It was felt that a decedent with a small-or medium-sized estate should be allowed to leave a minimum amount of property to the surviving spouse without the imposition of an estate tax.

The marital deduction provided a considerable tax savings for the beneficiaries of the decedent's estate. However, property excluded through the marital deduction was later included in the estate of the surviving spouse unless that spouse disposed of it during the interim, or had transferred it to another spouse in the event of remarriage.

#### Marital status of decedent

The classification of marital status was determined from information on the return form and reflected the decedent's status at time of death. Legally-separated and divorced decedents and decedents whose marital status was not indicated on the return were included in "other decedents" in the tables showing marital status as a classification.

#### Noncorporate business assets

This was the fair market value of business assets of the decedent, exclusive of real estate. Included were net interests in a sole proprietorship and partnership, both farm and nonfarm, including such items as machinery, accounts receivable, and inventories and other merchandise used in the business.

#### Nondeductible debts

Nondeductible debts were the portion of unpaid obligations against the decedent's property which exceeded the value of such property. The excess debts were not allowed as a deduction.

This amount was derived for the statistics by subtracting "allowable deductions" from "total deductions" defined below. ("Allowable deductions" is the amount of deductions that was used for estate tax purposes). The amount of "nondeductible debts" is shown in table 5 as a component of "total debts of the decedent."

#### Nontaxable returns

Nontaxable returns were those with no estate tax after credits.

#### Notes and mortgages

These assets were in the form of promissory notes; loans; debts due the decedent; mortgages; trust deeds; and contracts to sell land, including the accrued interest associated with any of them.

#### Orphans' deduction

The Tax Reform Act of 1976 provided a new estate tax deduction for amounts which passed to a child of the decedent, if the child were under 21 years of age and there were no surviving spouse of the decedent. It was felt that a limited deduction, similar in purpose to that for a bequest to surviving spouse, should be allowed for interests passing to a minor orphan, based on the assumed responsibility on the part of the decedent to support the child. The maximum deduction under this provision was \$5,000 for each year the child was under age 21. This provision was initially applicable to decedents dying in 1977.

#### Powers of appointment

This category included the value of all property over which the decedent held a general power of appointment, that is, property over which the decedent did not have the title, but did have the power to designate who should

enjoy it. For such property to be included in the estate, a power of appointment must have been able to be exercised in favor of the decedent, the decedent's estate, or creditors of either. For example, if property had been transferred in trust for the life of an individual with a power to consume the entire principal of the trust, the decedent had a general power of appointment. The assets covered by powers of appointments are reflected in each of the asset types shown in this report and, in addition, are shown separately (in total only) in tables 1 and 2.

#### Prior Federal estate tax credit

A tax credit was allowed for Federal estate tax paid on property received by the decedent or the estate from a transferor who died within 10 years before, or 2 years after, the decedent. The credit was intended to limit the burden of double taxation between successive estates whose owners had died within a short period of time. This credit was first limited to the Federal tax attributable to the transferred property (1) in the transferor's estate, or (2) in the decedent's (transferee's) estate. It was then further limited by the following scale of percentages:

<u>Date of death of decedent (transferee)</u>	<u>Percent of tax paid, allowed as a credit</u>
Within 2 years before or after death of transferor.....	100%
After death of transferor:	
Over 2 and under 4 years.....	80%
Over 4 and under 6 years.....	60%
Over 6 and under 8 years.....	40%
Over 8 and under 10 years.....	20%
Over 10 years.....	No credit

Real estate

This asset included the full value, not equity, of business or personal real property (land, buildings, improvements, and natural resources) owned or under contract to purchase by the decedent if situated principally in the United States. For decedents who died after July 1, 1964, all foreign real estate interests were includable in gross estate. The accrued rent on the real property was required to be included in the total.

Sex of the decedent

The classification of the sex of the decedent was determined

from the given name of the decedent or title (i.e., Mr., Mrs., Miss or Ms.) and any other relevant information on the return.

State

This geographical classification was determined from the address of the decedent at time of death as reported by the executor or administrator. Returns of decedents who at time of death were residing in the District of Columbia are shown with Maryland. Returns of citizens who at time of death were residing in Puerto Rico, the Panama Canal Zone, the Virgin Islands, and other locations outside the United States are shown in the category "Other areas" (tables 18 and 19).

State death tax credit

A tax credit was permitted for inheritance, legacy, successor, or estate taxes actually paid to any State or the District of Columbia on property included in gross estate, but the credit was limited to the amount computed by using the table below.

## Computation of Maximum Credit for State Death Taxes

[Based on Federal Taxable Estate]

Taxable estate equal to or more than--	Taxable estate less than--	Credit on amount in column (1)	Rate of credit on excess over amount in column (1) (Percent)
(1)	(2)	(3)	(4)
0	\$40,000	0	None
\$40,000	90,000	0	0.8
90,000	140,000	\$400	1.6
140,000	240,000	1,200	2.4
240,000	440,000	3,600	3.2
440,000	640,000	10,000	4.0
640,000	840,000	18,000	4.8
840,000	1,040,000	27,600	5.6
1,040,000	1,540,000	38,800	6.4
1,540,000	2,040,000	70,800	7.2
2,040,000	2,540,000	106,800	8.0
2,540,000	3,040,000	146,800	8.8
3,040,000	3,540,000	190,800	9.6
3,540,000	4,040,000	238,800	10.4
4,040,000	5,040,000	290,800	11.2
5,040,000	6,040,000	402,800	12.0
6,040,000	7,040,000	522,800	12.8
7,040,000	8,040,000	650,800	13.6
8,040,000	9,040,000	786,800	14.4
9,040,000	10,040,000	930,800	15.2
10,040,000	-	1,082,800	16.0

Taxable estate

Taxable estate was the base to which the graduated Federal estate tax rates were applied in computing the estate tax before

credits. For decedents who died in 1976 or prior years, both allowable deductions and the \$60,000 statutory exemption were subtracted from gross estate to

arrive at taxable estate. The first table shown below provides the range of estate tax rates which were applicable to various amounts of taxable estate.

## If the taxable estate is:

Not over \$5,000.....  
Over \$5,000 but not over \$10,000.....  
Over \$10,000 but not over \$20,000.....  
Over \$20,000 but not over \$30,000.....  
Over \$30,000 but not over \$40,000.....

Over \$40,000 but not over \$50,000.....  
Over \$50,000 but not over \$60,000.....  
Over \$60,000 but not over \$100,000.....  
Over \$100,000 but not over \$250,000.....  
Over \$250,000 but not over \$500,000.....

Over \$500,000 but not over \$750,000.....  
Over \$750,000 but not over \$1,000,000.....  
Over \$1,000,000 but not over \$1,250,000.....  
Over \$1,250,000 but not over \$1,500,000.....  
Over \$1,500,000 but not over \$2,000,000.....

Over \$2,000,000 but not over \$2,500,000.....  
Over \$2,500,000 but not over \$3,000,000.....  
Over \$3,000,000 but not over \$3,500,000.....  
Over \$3,500,000 but not over \$4,000,000.....  
Over \$4,000,000 but not over \$5,000,000.....

Over \$5,000,000 but not over \$6,000,000.....  
Over \$6,000,000 but not over \$7,000,000.....  
Over \$7,000,000 but not over \$8,000,000.....  
Over \$8,000,000 but not over \$10,000,000.....  
Over \$10,000,000.....

## The tax shall be:

3% of the taxable estate.  
\$150, plus 7% of excess over \$5,000.  
\$500, plus 11% of excess over \$10,000.  
\$1,600, plus 14% of excess over \$20,000.  
\$3,000, plus 18% of excess over \$30,000.  
  
\$4,800, plus 22% of excess over \$40,000.  
\$7,000, plus 25% of excess over \$50,000.  
\$9,500, plus 28% of excess over \$60,000.  
\$20,700, plus 30% of excess over \$100,000.  
\$65,700, plus 32% of excess over \$250,000.  
  
\$145,700, plus 35% of excess over \$500,000.  
\$233,200, plus 37% of excess over \$750,000.  
\$325,700, plus 39% of excess over \$1,000,000.  
\$423,200, plus 42% of excess over \$1,250,000.  
\$528,200, plus 45% of excess over \$1,500,000.  
  
\$753,200, plus 49% of excess over \$2,000,000.  
\$998,200, plus 53% of excess over \$2,500,000.  
\$1,263,200, plus 56% of excess over \$3,000,000.  
\$1,543,200, plus 59% of excess over \$3,500,000.  
\$1,838,200, plus 63% of excess over \$4,000,000.  
  
\$2,468,200, plus 67% of excess over \$5,000,000.  
\$3,138,200, plus 70% of excess over \$6,000,000.  
\$3,838,200, plus 73% of excess over \$7,000,000.  
\$4,568,200, plus 76% of excess over \$8,000,000.  
\$6,088,200, plus 77% of excess over \$10,000,000.

In table 15, the number of returns and amounts of taxable estate and estate tax before credits are shown classified by tax rates applicable to decedents who died in 1976 or prior years. The example below, as well as the accompanying illustration, show how the tax was computed at the various graduated rates and provide a guide on how the table was constructed.

<u>Taxable estate</u>	<u>Tax rate</u>	<u>Tax</u>
1st \$5,000.....	3%	\$ 150
Next \$5,000.....	7%	\$ 350
Next \$10,000.....	11%	\$ 1,100
Next \$10,000.....	14%	\$ 1,400
Next \$10,000.....	18%	\$ 1,800
Next \$10,000.....	22%	\$ 2,200
Next \$10,000.....	25%	\$ 2,500
Balance of \$25,000.....	28%	\$ 7,000

for a total tax of

\$16,500

The 28 percent rate is the highest, or marginal, rate at which this estate was taxed. In the illustration below, the taxable estate and tax appear in the first five columns opposite the 28 percent rate indicated in the stub as follows: In column 1, "number of returns," this return is counted only once, opposite the 28 percent rate. Column 4, "taxable estate at marginal tax rate," contains that portion of the total taxable estate, \$25,000, taxed at the marginal or highest rate.

Column 6, "tax generated at marginal tax rate," contains that portion of the total tax generated at the highest rate, in this instance, \$7,000 at the 28 percent rate. Columns 3 and 5 summarize, by the marginal or highest rate, the total taxable estate and tax. In column 5, it is the total tax on the return, \$16,500, that is shown to facilitate comparison with the \$7,000 taxed at the highest rate.

In the illustration, the estate was classified at each rate used

in computing the tax; thus a count of the number of returns taxed at each graduated rate (column 10) is obtained. Notice that, in the example, the return is counted opposite eight rates and not just at its marginal rate as in columns 1, 3-6. However, to avoid duplication this estate is counted only once in the total of column 10. Each increment of taxable estate and tax associated with these eight rates (columns 11-12) appears opposite the rate at which the tax was generated.

### Illustration of Entries in Table 15 Taken From the Example Explained in the Text

[Money amounts are in dollars]

Estate tax rate	Number of returns		Taxable estate at--		Estate tax before credits--Generated at--			Returns classified by each rate at which tax was computed		
			All rates	Marginal rate	All rates	Marginal rate		Number of returns	Taxable estate	Estate tax generated at each rate
	(1)		(3)	(4)	(5)	(6)		(10)	(11)	(12)
Total.....	1		85,000	25,000	16,500	7,000		1	85,000	16,500
3 percent.....								1	5,000	150
7 percent.....								1	5,000	350
11 percent.....								1	10,000	1,100
14 percent.....								1	10,000	1,400
18 percent.....								1	10,000	1,800
22 percent.....								1	10,000	2,200
25 percent.....								1	10,000	2,500
28 percent.....	1		85,00	25,000	16,500	7,000		1	25,000	7,000

The Tax Reform Act of 1976 provided for several significant changes in the computation of taxable estate and tax, beginning with decedents who died in 1977. The marital deduction was liberalized and the orphans' deduction was introduced. More importantly, the \$60,000 exemption was

replaced by a tax credit (see "unified credit"), and a single unified rate schedule replaced the separate rates for the estate tax and for the gift tax (which had been set at three-fourths the estate rates at corresponding brackets). It was felt that the

tax burden imposed on transfers of the same amount of wealth should be substantially the same, whether the transfers were made both during life and at death, or made only at death. The revised unified tax rates are contained in the following table:

If the amount with respect to which the tentative tax to be computed is:

The tentative tax is:

Not over \$10,000.....	18 percent of such amount.
Over \$10,000 but not over \$20,000.....	\$1,800, plus 20 percent of the excess of such amount over \$10,000.
Over \$20,000 but not over \$40,000.....	\$3,800, plus 22 percent of the excess of such amount over \$20,000.
Over \$40,000 but not over \$60,000.....	\$8,200, plus 24 percent of the excess of such amount over \$40,000.
Over \$60,000 but not over \$80,000.....	\$13,000, plus 26 percent of the excess of such amount over \$60,000.
Over \$80,000 but not over \$100,000.....	\$18,200, plus 28 percent of the excess of such amount over \$80,000.
Over \$100,000 but not over \$150,000.....	\$23,800, plus 30 percent of the excess of such amount over \$100,000.
Over \$150,000 but not over \$250,000.....	\$38,800, plus 32 percent of the excess of such amount over \$150,000.
Over \$250,000 but not over \$500,000.....	\$70,800, plus 34 percent of the excess of such amount over \$250,000.
Over \$500,000 but not over \$750,000.....	\$155,800, plus 37 percent of the excess of such amount over \$500,000.
Over \$750,000 but not over \$1,000,000.....	\$248,300, plus 39 percent of the excess of such amount over \$750,000.
Over \$1,000,000 but not over \$1,250,000.....	\$345,800, plus 41 percent of the excess of such amount over \$1,000,000.
Over \$1,250,000 but not over \$1,500,000.....	\$448,300, plus 43 percent of the excess of such amount over \$1,250,000.
Over \$1,500,000 but not over \$2,000,000.....	\$555,800, plus 45 percent of the excess of such amount over \$1,500,000.
Over \$2,000,000 but not over \$2,500,000.....	\$780,800, plus 49 percent of the excess of such amount over \$2,000,000.
Over \$2,500,000 but not over \$3,000,000.....	\$1,025,800, plus 53 percent of the excess of such amount over \$2,500,000.
Over \$3,000,000 but not over \$3,500,000.....	\$1,290,800, plus 57 percent of the excess of such amount over \$3,000,000.
Over \$3,500,000 but not over \$4,000,000.....	\$1,575,800, plus 61 percent of the excess of such amount over \$3,500,000.
Over \$4,000,000 but not over \$4,500,000.....	\$1,880,800, plus 65 percent of the excess of such amount over \$4,000,000.
Over \$4,500,000 but not over \$5,000,000.....	\$2,205,800, plus 69 percent of the excess of such amount over \$4,500,000.
Over \$5,000,000.....	\$2,550,800, plus 70 percent of the excess of such amount over \$5,000,000.

Table 16 is similar to table 15 except for the difference in tax rates. The illustration shown above can be applied to table 16.

#### Taxable returns

Taxable returns were those with an amount of estate tax after credits.

#### Tax credits

Tax credits were allowed for five types of taxes paid on property in the decedent's estate. They were State death taxes, Federal gift taxes, foreign death taxes, estate tax on prior transfers, and the new unified credit (explained below).

#### Total debts of the decedent

This item was derived for the statistics by adding debts and mortgages (including nondeductible debts) and policy loans against life insurance.

#### Total deductions

For decedents who died in 1976 or prior years, total deductions was the sum of the deductions for funeral and administrative expenses; debts and mortgages; charitable, public, and similar gifts and bequests; the marital deduction; and, the \$60,000 statutory exemption. For decedents who died in 1977, there was no \$60,000 statutory exemption.

However, an additional deduction, the orphans' deduction, became effective with 1977 decedents.

#### Unified credit

A unified credit against estate and gift taxes in lieu of the specific exemption became effective with decedents who died in 1977. This credit was introduced as part of the Tax Reform Act of 1976 and was designed to replace the \$60,000 exemption previously available to estates of decedents who died before 1977. It was felt that a credit (in lieu of an exemption) would have the effect of reducing the estate tax for the smaller and medium-sized estates, since a credit is applied as a

dollar-for-dollar reduction of tax and, therefore, generally confers more tax savings than an exemption or deduction.

The credit was to be phased in over a 3-year period. In 1977, the unified credit was \$30,000 (the equivalent of an exemption of \$120,667 under the unified rate schedule). As a transitional rule, the unified credit allowable was reduced by an amount equal to 20 percent of the amount allowed as an exemption in computing taxable gifts made before 1977. Thus, in the case in which a donor had benefited from the use of the full \$30,000 gift tax specific exemption before 1977, the maximum unified credit allowable was reduced by \$6,000.

In table 2, the data indicate that a small number of taxable returns of decedents who died in 1977 did not show the unified tax credit. This may have been due, in part, to the tax preparer's oversight (because this provision was new and the returns were statistically edited prior to audit).

#### DESCRIPTION OF THE SAMPLE AND LIMITATIONS OF THE DATA

##### Source of the Data

The data presented in this report are estimates based on a stratified systematic sample of Estate Tax Returns, Form 706, filed for the estates of U.S. citizens and residents at the ten Internal Revenue Service Centers. All returns other than amended returns processed during 1977 were subjected to sampling, without regard to the date of death of the decedent. Amended returns were excluded because another return for the same estate may have been subjected to sampling.

##### Sample Criteria and Selection

Estate tax returns were stratified based on size of gross estate then subjected to systematic sampling. The sample was manually selected at the following rates: all of the returns with gross estates of \$500,000 or more; one fifth (1/5) of the returns with gross estates of at least \$200,000 but less than \$500,000; and one eighth (1/8) of the returns with gross estates of less than \$200,000. Table C shows the number of returns in the population and sample by stratum, together with a description of each stratum.

There is a difference between the total number of returns shown in the tables of this report and

**Table C.—Number of Estate Tax Returns in the Population and Sample, Processed During 1977**

Description of the strata	Number of returns	
	Population	Sample
Total .....	208,977	41,526
Size of gross estate:		
Less than \$200,000 .....	149,775	18,607
\$200,000 under \$500,000 .....	45,205	8,922
\$500,000 or more .....	13,997	13,997

the number of returns in the population, as shown in Table C. This difference is due to the exclusion from the tabulations of (1) tentative returns, (2) duplicate returns, (3) amended returns not attached to the original, and (4) returns with gross estates less than the filing requirements (\$60,000 if the date of death was before January 1, 1977, or \$120,000 if otherwise).

The adequacy of the sample selected was reviewed within service center and sample stratum. Where the actual number of sample returns differed considerably from the number expected, a followup was conducted.

##### Method of Estimation

Weighting factors were obtained by dividing the count of returns filed in each sample stratum by the number of sample returns from

that stratum. A separate set of these weighting factors was computed for each service center area to decrease the variability of the estimates. The weighting factors were then converted to "integer weighting factors" before they were applied to the sample returns. For example, if a weighting factor of 15.25 were computed for a stratum, 25 percent of the sample returns in that stratum systematically would be assigned an integer weighting factor of 16, and 75 percent a factor of 15.

##### Sampling Variability

The coefficient of variation (C.V.) is the standard deviation of an estimate expressed as a percentage of the estimate. The standard deviation when added to and subtracted from the estimate provides the computed upper and

**Table D.—Upper Limit Coefficients of Variation for the Estimated Number of Estate Tax Returns**

(Expressed in percent)

Estimated number of returns	Size of gross estate		
	Less than \$200,000	\$200,000 under \$500,000	\$500,000 or more
	(1)	(2)	(3)
35 .....	45.4	34.9	*
40 .....	42.4	32.6	*
50 .....	37.9	29.2	*
70 .....	32.1	24.7	*
85 .....	29.1	22.4	*
100 .....	26.8	20.6	*
125 .....	24.0	18.5	*
150 .....	21.9	16.9	*
175 .....	20.3	15.6	*
200 .....	19.0	14.6	*
250 .....	17.0	13.1	*
300 .....	15.5	11.9	*
400 .....	13.4	10.3	*
500 .....	12.0	9.2	*
700 .....	10.1	7.8	*
1,000 .....	8.5	6.5	*
1,500 .....	6.9	5.3	*
2,000 .....	6.0	4.6	*
3,000 .....	4.9	3.8	*
4,000 .....	4.2	3.3	*
5,000 .....	3.8	2.9	*
7,000 .....	3.2	2.5	*
10,000 .....	2.7	2.1	*
15,000 .....	2.2	1.7	*
30,000 .....	1.5	1.2	*
45,000 .....	1.3	1.0	*
70,000 .....	1.0	(1)	*
100,000 .....	0.8	(1)	*
150,000 .....	0.7	(1)	*
210,000 .....	0.6	(1)	*

\* No Sampling Variability since all returns in this class are in the sample.

<sup>1</sup>Not applicable, since the estimated number of returns exceeds the population total.

NOTE: For frequency estimates not classified by size of gross estate, use the column "Less than \$200,000."

lower limits of the interval within which approximately two out of three estimates derived from similarly selected samples would be expected to fall.

Upper limit estimates of the coefficients of variation, shown in Table D, were computed using a formula based on the sum-of-squares technique. These upper limit estimates, applicable to frequencies only, may be used as a general guide for use when computed coefficients of variation are not available.

Coefficients of variation for selected estimates were computed using a sum-of-squares formula, and are shown in Table E.

Frequencies or amounts with excessive sampling variability are indicated in this report by a single asterisk (\*) to the left of the data item(s).

A dash in place of a frequency or amount indicates that:

(1) If returns were sampled at a rate of 100 percent, no returns had the particular characteristic; or

(2) If returns were sampled at a rate less than 100 percent either no returns in the population had the characteristic or the characteristic was so rare that it did not appear on any sample returns.

Statistical Processing Controls

In editing, transcribing, and tabulating the information from returns in the sample, additional checks were imposed to improve the quality of the resulting estimates. Incorrect or missing entries were corrected during statistical processing to make them consistent with other entries on the return or accompanying schedules.

Quality of the basic data abstracted was controlled by means of a continuous subsampling verification system. In addition, the Statistics Division in the National Office conducted an independent reprocessing of a

small subsample of returns statistically processed in the field as a further check on processing. Prior to tabulation numerous computer tests were applied to each return record to assure that proper balance and relationship between return items were maintained.

Finally, prior to publication all statistics and tables were reviewed for reasonableness, in light of provisions of tax laws, taxpayer reporting variations and limitations, economic conditions, comparability with other statistical sources and statistical techniques used in data processing.

However, the controls maintained over the selection of sample returns, the processing of the source data, and the review of the statistics did not completely eliminate the possibility of error. Also, practical operating considerations required the allowance of reasonable tolerances in the statistical processing of the data.

Table E.—Coefficient of Variation for Gross Estate by Type of Property, Deductions, Taxable Estate, and Tax Credits, by Size of Gross Estate

[Coefficient of variation for total number of returns and amounts of all other items (Percent)]

Size of gross estate	Number of returns	Gross estate	Type of property							Noncorporate business assets	Household goods	Lifetime transfers	Total deductions
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
<b>Grand Total</b> .....	0.12	0.12	0.41	0.59	0.36	0.47	1.12	0.94	2.61	1.24	0.85	0.99	0.20
<b>Taxable returns, total</b> .....	0.37	0.22	0.52	0.60	0.38	0.59	1.20	1.18	3.09	1.28	0.97	1.01	0.31
\$60,000 under \$70,000 .....	4.15	4.15	5.98	11.96	9.74	5.34	14.44	11.17	42.53	30.90	9.64	15.47	4.15
\$70,000 under \$80,000 .....	2.74	2.75	3.80	7.57	6.20	3.51	9.37	7.25	16.36	22.73	6.06	10.58	2.75
\$80,000 under \$90,000 .....	2.76	2.77	3.89	7.11	5.50	3.57	9.24	7.16	21.47	20.50	7.31	11.06	2.77
\$90,000 under \$100,000 .....	3.00	3.00	4.14	7.71	6.01	3.95	10.49	7.57	18.38	23.40	6.84	11.04	3.02
\$100,000 under \$120,000 .....	2.35	2.36	3.29	6.06	4.58	3.12	7.55	6.09	17.25	15.88	5.79	8.75	2.38
\$120,000 under \$150,000 .....	1.74	1.74	2.38	4.46	3.33	2.39	5.59	4.11	10.46	9.97	4.77	7.22	1.92
\$150,000 under \$200,000 .....	1.54	1.55	2.14	4.04	2.79	2.22	3.60	3.60	8.86	7.52	4.02	6.40	1.74
\$200,000 under \$300,000 .....	0.93	0.94	1.52	2.79	1.90	1.62	3.64	2.86	7.29	4.96	3.32	4.59	1.17
\$300,000 under \$500,000 .....	1.27	1.29	1.99	3.21	2.18	2.10	4.19	3.59	11.48	5.44	4.06	4.98	1.58
\$500,000 under \$1,000,000 .....	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$1,000,000 under \$2,000,000 .....	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$2,000,000 under \$3,000,000 .....	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$3,000,000 under \$5,000,000 .....	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$5,000,000 under \$10,000,000 .....	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$10,000,000 or more .....	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Non taxable returns, total</b> .....	0.83	0.87	1.17	2.64	1.92	1.35	3.48	1.82	4.91	4.40	2.05	4.70	0.88
\$60,000 under \$70,000 .....	2.51	2.52	3.23	7.65	6.14	3.40	10.75	5.35	16.14	22.76	8.43	14.30	2.56
\$70,000 under \$80,000 .....	3.06	3.06	3.72	9.28	7.60	4.29	12.38	5.60	13.99	17.64	7.18	18.16	3.08
\$80,000 under \$90,000 .....	3.14	3.14	3.83	8.89	7.45	4.36	11.46	5.54	13.49	18.45	7.54	16.50	3.15
\$90,000 under \$100,000 .....	3.40	3.41	4.15	9.72	7.29	4.74	12.85	5.75	14.07	16.96	8.15	18.25	3.43
\$100,000 under \$120,000 .....	2.45	2.46	3.01	7.28	5.37	3.50	9.07	4.19	9.79	11.01	5.31	13.75	2.47
\$120,000 under \$150,000 .....	2.64	2.64	3.26	6.88	5.17	3.87	9.31	4.68	12.89	11.70	5.69	14.41	2.91
\$150,000 under \$200,000 .....	3.51	3.53	4.38	9.42	6.98	5.01	12.10	6.61	18.14	12.70	9.19	15.47	3.67
\$200,000 under \$300,000 .....	3.11	3.13	4.10	8.06	5.50	4.59	9.34	6.23	16.91	12.28	8.64	14.54	3.21
\$300,000 under \$500,000 .....	5.18	5.21	7.01	12.15	8.64	7.97	13.92	11.62	25.71	14.81	14.62	19.35	5.33
\$500,000 under \$1,000,000 .....	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$1,000,000 or more .....	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Footnotes at end of table.

**Table E.—Coefficient of Variation for Gross Estate by Type of Property, Deductions, Taxable Estate, Estate Tax, and Tax Credits, by Size of Gross Estate—Continued**  
 (Coefficient of variation for total number of returns and amounts of all other items (Percent))

Size of gross estate	Type of deduction						Type of credit				Estate tax on prior transfers	Estate tax after credits		
	Funeral and administrative expenses (14)	Debts and mortgages (15)	Charitable bequests (16)	Marital deduction (17)	Exemption (18)	Orphans' deduction (19)	Taxable estate (20)	Estate tax before credits (21)	Total tax credits (22)	State death taxes (23)			Federal gift taxes (24)	Foreign death taxes (25)
Grand Total	0.30	0.74	0.70	0.49	0.23	32.40	0.28	0.26	0.71	0.17	2.76	5.39	2.08	0.25
Taxable returns, total	0.37	0.71	0.45	0.56	0.43	43.13	0.29	0.26	0.71	0.16	2.74	5.45	2.11	0.22
\$60,000 under \$70,000	4.65	7.15	27.03	*35.02	4.15	—	4.99	5.32	*59.29	*75.65	(1)	—	*52.39	5.32
\$70,000 under \$80,000	3.11	5.40	15.40	21.34	2.74	—	3.02	3.34	44.18	*92.69	*84.58	—	36.17	3.34
\$80,000 under \$90,000	3.20	6.13	16.47	16.71	2.76	—	2.92	3.05	23.94	*52.52	*38.00	*68.50	36.17	3.06
\$90,000 under \$100,000	3.48	6.54	16.96	15.27	3.00	—	3.13	3.22	23.94	*69.31	*54.12	*78.91	30.19	3.24
\$100,000 under \$120,000	2.77	5.41	14.48	10.52	2.35	—	2.47	2.57	12.86	8.13	*57.37	*70.53	27.76	2.57
\$120,000 under \$150,000	2.10	4.49	13.49	3.08	1.84	(1)	2.27	2.63	5.74	2.93	38.06	—	15.30	2.41
\$150,000 under \$200,000	1.88	3.70	9.95	2.52	1.67	—	1.92	2.16	4.29	2.57	29.72	*54.73	12.09	2.07
\$200,000 under \$300,000	1.26	2.90	7.68	1.80	1.06	*58.86	1.17	1.30	2.78	1.53	23.17	*40.01	7.56	1.27
\$300,000 under \$500,000	1.72	3.65	8.00	2.25	1.45	63.21	1.48	1.55	2.55	1.79	22.66	36.13	7.40	1.56
\$500,000 under \$1,000,000	0.00	0.00	0.00	0.00	0.00	—	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$1,000,000 under \$2,000,000	0.00	0.00	0.00	0.00	0.00	—	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$2,000,000 under \$3,000,000	0.00	0.00	0.00	0.00	0.00	—	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$3,000,000 under \$5,000,000	0.00	0.00	0.00	0.00	0.00	—	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$5,000,000 under \$10,000,000	0.00	0.00	0.00	0.00	0.00	—	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	—	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Non-taxable returns, total	1.20	2.19	2.73	1.25	0.99	*47.71	3.02	3.09	3.09	27.07	16.82	*30.62	11.13	—
\$60,000 under \$70,000	3.02	6.49	14.54	3.93	2.52	—	*59.17	*65.09	*65.09	(1)	—	—	*49.87	—
\$70,000 under \$80,000	3.86	6.67	15.52	3.52	3.06	—	*47.22	*51.00	*50.99	(1)	(1)	—	*55.22	—
\$80,000 under \$90,000	3.87	7.03	16.22	3.38	3.14	—	*55.41	*74.74	*74.74	(1)	—	—	*48.89	—
\$90,000 under \$100,000	4.60	7.55	16.52	3.64	3.42	—	*37.01	*42.33	*42.33	(1)	(1)	—	*61.52	—
\$100,000 under \$120,000	3.23	6.16	14.10	2.57	2.48	—	22.45	23.28	23.28	*70.42	—	—	*48.06	—
\$120,000 under \$150,000	3.75	5.33	11.98	3.34	3.70	*72.63	5.42	5.51	5.51	26.51	—	(1)	*56.45	—
\$150,000 under \$200,000	5.39	7.54	10.17	4.19	7.29	(1)	7.16	7.37	7.37	55.65	*86.85	—	33.25	—
\$200,000 under \$300,000	4.52	7.58	8.49	3.65	7.57	—	5.61	5.82	5.82	73.30	*56.28	(1)	*50.18	—
\$300,000 under \$500,000	7.00	11.89	12.17	6.07	11.75	—	6.68	6.88	6.88	79.71	(1)	—	*52.34	—
\$500,000 under \$1,000,000	0.00	0.00	0.00	0.00	0.00	—	0.00	0.00	0.00	0.00	0.00	—	0.00	—
\$1,000,000 or more	0.00	0.00	0.00	0.00	0.00	—	0.00	0.00	0.00	0.00	0.00	—	0.00	—

\*Estimate should be used with caution because of the small number of returns on which it is based.

†The coefficient of variation cannot be computed because the related estimate is based on too few returns.

Table 1.—Gross Estate by Type of Property, Deductions, Taxable Estate, Estate Tax, and Tax Credits, by Size of Gross Estate

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of gross estate	Number of returns	Gross estate	Type of property										Bonds				State and local			
			Real estate		Total				Total				Federal				Other			
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>Grand total</b> .....	200,747	44,201,735	159,032	12,920,885	90,093	3,897,849	65,172	1,991,210	51,922	730,924	16,438	1,260,286	13,184	1,192,503						
<b>Taxable returns, total</b> .....	139,115	40,576,379	106,615	10,110,839	66,998	3,535,913	47,982	1,771,399	38,490	582,733	15,601	1,188,657	11,672	1,148,437						
\$50,000 under \$70,000 .....	3,972	266,678	2,518	84,141	1,315	12,938	983	3,353	862	5,740	145	2,614	25	1,155						
\$70,000 under \$90,000 .....	8,793	659,909	6,201	211,110	3,040	30,899	2,476	23,952	2,225	18,987	307	4,985	104	812						
\$90,000 under \$100,000 .....	8,673	735,941	5,935	214,413	3,402	37,436	2,695	23,952	2,438	22,163	386	5,322	136	1,057						
\$100,000 under \$120,000 .....	7,424	704,913	5,321	220,180	3,001	37,958	2,307	25,958	2,009	20,195	402	5,463	209	2,642						
\$120,000 under \$150,000 .....	11,653	1,273,616	8,389	368,124	4,723	68,422	3,595	49,828	3,118	36,504	686	13,325	302	3,095						
\$150,000 under \$200,000 .....	20,098	2,721,623	15,742	875,376	8,766	158,134	6,350	100,125	5,440	73,835	1,329	26,290	733	12,302						
\$200,000 under \$300,000 .....	24,754	4,278,232	19,561	1,345,398	11,699	231,898	8,214	145,009	6,652	96,845	2,105	48,164	1,182	17,942						
\$300,000 under \$500,000 .....	23,826	5,781,237	18,959	1,770,093	12,302	368,223	8,562	209,741	6,424	111,211	3,015	98,530	1,946	46,217						
\$500,000 under \$1,000,000 .....	16,424	6,267,939	13,246	1,866,519	9,533	457,891	6,367	245,684	4,257	92,468	3,023	153,196	2,391	95,128						
\$1,000,000 under \$2,000,000 .....	9,078	6,168,599	7,391	1,547,084	5,906	686,567	3,909	275,131	2,166	65,152	2,426	209,979	2,539	218,811						
\$2,000,000 under \$3,000,000 .....	3,004	4,045,348	2,383	786,469	2,200	525,924	1,502	222,199	652	25,248	1,151	196,952	1,322	243,277						
\$3,000,000 under \$5,000,000 .....	681	1,643,977	564	268,403	537	241,664	350	94,466	132	7,144	289	87,302	362	132,650						
\$5,000,000 under \$10,000,000 .....	432	1,634,021	351	240,348	323	243,385	211	104,614	68	3,904	185	100,810	219	125,742						
\$10,000,000 or more .....	213	1,435,343	176	159,451	172	203,082	118	94,689	39	2,823	100	91,665	120	102,631						
<b>Non-taxable returns, total</b> .....	90	2,955,884	78	132,729	79	305,439	53	144,174	8	314	52	143,859	62	145,875						
\$50,000 under \$70,000 .....	81,632	7,623,356	52,217	2,810,046	23,095	381,936	17,480	219,821	15,432	148,192	2,837	71,829	1,512	44,067						
\$70,000 under \$90,000 .....	10,345	668,810	7,875	259,023	3,217	27,221	2,498	19,309	2,314	15,625	250	3,694	92	865						
\$90,000 under \$100,000 .....	7,145	535,889	6,089	222,404	2,220	18,526	1,761	12,377	1,665	10,897	128	1,890	96	1,736						
\$100,000 under \$120,000 .....	6,793	576,221	5,742	230,124	2,443	24,146	1,970	16,348	1,750	12,273	231	4,076	144	1,309						
\$120,000 under \$150,000 .....	5,823	552,367	4,987	213,537	2,132	21,498	1,640	14,772	1,471	10,843	217	3,328	97	531						
\$150,000 under \$200,000 .....	10,777	1,187,619	9,509	456,186	4,204	48,183	3,275	33,814	2,937	24,940	458	8,874	226	3,566						
\$200,000 under \$300,000 .....	9,455	1,234,131	8,266	456,399	3,955	57,064	2,923	32,048	2,577	23,562	523	8,487	312	4,209						
\$300,000 under \$500,000 .....	5,489	938,824	4,755	350,085	2,248	45,343	1,544	25,658	1,242	16,209	367	9,249	169	4,233						
\$500,000 under \$1,000,000 .....	3,955	945,528	3,425	339,834	1,754	49,897	1,244	32,201	1,041	19,892	345	12,508	169	4,905						
\$1,000,000 or more .....	1,483	522,779	1,292	175,663	716	32,557	504	22,887	348	10,565	191	12,322	106	2,256						
<b>Footnotes at end of table.</b>	263	175,419	197	47,740	138	14,114	82	5,350	54	2,482	42	2,768	64	6,208						
	104	284,749	80	59,053	68	23,397	39	5,357	23	1,103	25	4,254	38	14,231						

Table 1.—Gross Estate by Type of Property, Deductions, Taxable Estate, Estate Tax, and Tax Credits, by Size of Gross Estate—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of gross estate	Type of property—Continued											
	Bonds—Continued		Corporate stock		Cash		Notes and mortgages		Life insurance		Annuities	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
<b>Gross total</b>	<b>38,519</b>	<b>714,136</b>	<b>128,617</b>	<b>12,483,554</b>	<b>195,018</b>	<b>6,444,290</b>	<b>50,428</b>	<b>1,735,961</b>	<b>124,231</b>	<b>2,682,974</b>	<b>17,478</b>	<b>253,114</b>
<b>Taxable returns, total</b>	<b>30,340</b>	<b>616,087</b>	<b>95,057</b>	<b>11,575,564</b>	<b>135,983</b>	<b>6,716,226</b>	<b>39,407</b>	<b>1,511,281</b>	<b>80,505</b>	<b>1,845,754</b>	<b>11,391</b>	<b>188,448</b>
\$60,000 under \$70,000	444	4,429	1,709	25,023	3,803	93,816	804	10,494	1,900	15,477	160	622
\$70,000 under \$80,000	865	6,135	4,130	63,528	8,537	235,854	1,788	26,047	4,700	33,659	601	3,500
\$80,000 under \$90,000	1,069	8,854	4,649	89,769	8,453	256,736	1,788	26,047	4,700	33,659	601	3,500
\$90,000 under \$100,000	872	9,358	4,045	84,015	7,256	224,176	1,390	22,467	3,896	41,718	555	3,161
\$100,000 under \$120,000	1,585	15,498	6,648	170,822	11,418	401,154	2,801	49,726	6,077	68,369	878	7,377
\$120,000 under \$150,000	3,637	45,707	12,772	392,480	19,494	745,831	4,875	110,032	12,168	198,177	1,726	18,097
\$150,000 under \$200,000	5,194	68,947	17,747	730,172	24,217	1,044,488	6,591	171,150	15,161	344,084	2,155	29,557
\$200,000 under \$300,000	6,302	112,265	18,068	1,147,506	23,333	1,204,659	7,419	245,720	14,525	397,329	2,269	34,774
\$300,000 under \$500,000	5,176	117,079	13,425	1,531,757	16,141	1,052,289	6,026	260,518	9,892	318,719	1,326	33,418
\$500,000 under \$1,000,000	3,390	112,626	7,852	1,844,008	8,954	781,867	3,832	248,503	5,315	235,040	641	27,338
\$1,000,000 under \$2,000,000	1,230	60,448	2,700	1,478,304	2,966	342,272	1,352	130,594	1,698	98,825	286	16,431
\$2,000,000 under \$3,000,000	277	14,368	625	666,673	672	104,616	351	46,051	396	28,890	68	4,255
\$3,000,000 under \$5,000,000	169	13,029	399	678,515	426	86,453	234	42,067	240	19,276	41	4,028
\$5,000,000 under \$10,000,000	86	11,862	200	666,182	213	61,066	111	31,538	126	13,401	20	2,192
\$10,000,000 or more	43	15,444	88	2,006,811	90	71,148	55	86,126	42	4,738	10	1,027
<b>Non-taxable returns, total</b>	<b>8,179</b>	<b>98,048</b>	<b>33,760</b>	<b>907,989</b>	<b>59,033</b>	<b>1,728,064</b>	<b>11,021</b>	<b>224,680</b>	<b>43,726</b>	<b>833,219</b>	<b>6,087</b>	<b>63,666</b>
\$60,000 under \$70,000	940	7,047	4,420	55,013	9,942	208,891	1,374	16,012	6,327	57,528	598	3,745
\$70,000 under \$80,000	564	4,413	3,051	36,021	6,863	141,168	947	11,002	5,073	63,212	644	5,412
\$80,000 under \$90,000	707	6,489	3,443	44,144	6,398	139,511	1,071	15,826	4,910	73,758	693	6,013
\$90,000 under \$100,000	646	6,196	3,083	47,107	5,606	134,035	875	14,513	4,491	76,869	711	5,817
\$100,000 under \$120,000	1,378	10,784	6,118	105,424	10,390	286,913	1,964	32,576	8,143	161,921	1,366	14,248
\$120,000 under \$150,000	1,548	20,807	5,766	144,374	8,977	270,085	1,798	33,549	6,993	173,474	967	11,215
\$150,000 under \$200,000	1,053	15,652	3,572	104,106	5,257	220,094	1,278	30,397	3,835	89,277	557	7,305
\$200,000 under \$300,000	821	12,782	2,888	147,362	3,802	196,113	1,065	33,259	2,802	87,727	399	6,696
\$300,000 under \$500,000	404	7,413	1,105	98,772	1,443	90,383	510	20,899	990	36,534	132	2,888
\$500,000 under \$1,000,000	74	2,656	207	40,500	256	25,489	76	5,440	117	5,846	15	274
\$1,000,000 or more	44	3,810	87	85,166	99	15,383	43	10,605	45	7,073	5	53

Footnotes at end of table

Table 1.—Gross Estate by Type of Property, Deductions, Taxable Estate, Estate Tax, and Tax Credits, by Size of Gross Estate—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of gross estate	Type of property—Continued				Type of deduction				Charitable bequests		Marital deduction	
	Household goods and other assets		Lifetime transfers		Total deductions	Total funeral and administrative expenses		Debts and mortgages (Allowable)	Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount					
<b>Grand total</b>	<b>172,757</b>	<b>1,538,683</b>	<b>25,329</b>	<b>3,233,857</b>	<b>28,065,418</b>	<b>197,159</b>	<b>2,022,129</b>	<b>182,582</b>	<b>24,401</b>	<b>2,983,900</b>	<b>94,578</b>	<b>9,952,408</b>
<b>Taxable returns, total</b>	<b>120,408</b>	<b>1,197,016</b>	<b>20,498</b>	<b>3,014,613</b>	<b>20,275,251</b>	<b>138,478</b>	<b>1,710,849</b>	<b>118,502</b>	<b>17,777</b>	<b>2,312,841</b>	<b>46,389</b>	<b>6,705,559</b>
\$50,000 under \$70,000	3,103	7,898	332	14,556	254,755	3,948	13,326	2,956	210	194	74	*166
\$70,000 under \$90,000	6,929	19,764	1,009	32,265	583,527	8,785	42,672	7,084	740	1,311	254	1,254
\$90,000 under \$100,000	6,984	25,144	948	31,800	587,297	8,601	45,342	7,006	691	1,687	425	3,306
\$100,000 under \$120,000	5,981	19,765	888	37,415	516,219	7,375	43,204	6,166	758	3,485	448	5,288
\$120,000 under \$150,000	9,820	40,316	1,588	67,774	840,010	11,621	74,855	9,847	1,091	6,110	971	19,961
\$150,000 under \$200,000	17,025	89,776	2,267	116,025	1,748,549	20,001	133,191	15,881	1,924	12,363	7,677	444,024
\$200,000 under \$300,000	21,687	132,795	3,246	188,075	2,478,775	24,674	198,524	20,802	2,808	27,969	11,066	806,213
\$300,000 under \$500,000	21,042	173,571	3,731	317,425	2,885,659	23,741	252,145	20,927	3,154	58,810	10,882	1,084,899
\$500,000 under \$1,000,000	15,019	175,472	3,161	428,780	2,695,910	16,314	260,369	14,945	2,885	109,561	7,693	1,207,412
\$1,000,000 or more	8,553	191,255	2,078	520,857	2,376,314	9,026	235,926	8,578	1,980	142,000	4,625	1,223,911
\$1,000,000 under \$2,000,000	2,869	116,951	774	488,453	1,481,627	2,982	140,465	2,917	886	158,698	1,554	777,152
\$2,000,000 under \$3,000,000	656	42,484	177	191,231	588,884	679	56,413	671	287	98,841	347	298,955
\$3,000,000 under \$5,000,000	422	55,530	140	216,112	620,233	430	54,557	426	188	140,313	235	282,059
\$5,000,000 under \$10,000,000	209	37,249	69	223,261	607,975	212	49,194	208	110	152,932	113	264,539
\$10,000,000 or more	89	69,047	30	190,584	2,008,528	89	110,566	88	65	1,417,725	37	286,419
<b>Non-taxable returns, total</b>	<b>52,349</b>	<b>341,666</b>	<b>4,831</b>	<b>219,244</b>	<b>7,790,166</b>	<b>58,681</b>	<b>311,281</b>	<b>44,060</b>	<b>8,824</b>	<b>681,059</b>	<b>48,189</b>	<b>3,246,848</b>
\$50,000 under \$70,000	8,300	25,957	595	13,201	835,064	10,012	45,038	7,166	1,030	12,462	4,660	130,301
\$70,000 under \$90,000	5,921	23,284	443	8,968	690,681	6,769	29,349	4,856	580	13,337	5,635	184,593
\$90,000 under \$100,000	5,625	24,294	484	12,878	712,207	6,449	25,442	4,615	515	14,836	6,018	227,884
\$100,000 under \$120,000	4,963	21,127	482	11,957	649,225	5,535	23,921	3,953	501	17,562	5,286	224,111
\$120,000 under \$150,000	9,276	43,420	702	22,334	1,281,773	10,391	45,282	7,247	684	27,844	10,108	512,135
\$150,000 under \$200,000	8,117	42,487	733	25,299	1,030,500	8,962	50,492	7,653	1,013	44,186	7,289	536,048
\$200,000 under \$300,000	4,860	36,886	612	31,262	843,344	5,053	31,150	3,987	933	93,810	4,621	549,435
\$300,000 under \$500,000	3,561	33,966	434	29,904	849,828	3,725	28,262	3,057	753	106,279	3,326	587,220
\$500,000 under \$1,000,000	1,382	19,377	255	26,483	446,773	1,437	15,872	1,196	351	89,410	1,151	259,541
\$1,000,000 or more	246	8,652	68	21,620	167,684	250	7,540	231	185	100,052	72	14,780
	98	60,218	23	15,339	283,088	98	8,933	99	79	82,970	23	20,801

Footnotes at end of table

Table 1.—Gross Estate by Type of Property, Deductions, Taxable Estate, Estate Tax, and Tax Credits, by Size of Gross Estate—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of gross estate	Type of deduction—Continued				Taxable estate		Estate tax before credits	Total		State death taxes		Federal gift taxes	
	Exemption		Orphans' deduction		Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount									
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
<b>Grand total</b>	174,139	10,445,936	72	1,918	148,194	20,904,197	6,172,013	91,270	1,192,866	81,292	552,344	1,450	28,114
<b>Taxable returns, total</b>	125,979	7,557,126	47	1,206	139,115	20,304,280	8,030,835	82,216	1,051,688	80,780	551,189	1,380	26,793
\$60,000 under \$70,000	3,972	238,320	—	—	3,972	11,922	392	24	(1)	16	(1)	8	(1)
\$70,000 under \$80,000	8,793	527,580	—	—	8,793	76,379	4,076	74	25	17	15	16	51
\$80,000 under \$90,000	8,673	520,380	—	—	8,673	148,641	11,559	194	118	33	12	64	51
\$90,000 under \$100,000	7,424	445,440	—	—	7,424	188,690	18,075	240	222	40	25	48	51
\$100,000 under \$120,000	11,653	699,180	—	—	11,653	433,602	52,985	5,106	644	4,965	317	32	65
\$120,000 under \$150,000	18,163	1,089,780	8	480	20,098	973,547	175,850	11,904	60,373	11,623	2,335	113	325
\$150,000 under \$200,000	21,647	1,298,820	20	417	24,754	1,799,508	371,861	14,646	104,885	14,380	7,928	202	510
\$200,000 under \$300,000	20,729	1,242,957	20	417	23,826	2,895,045	677,473	20,759	128,235	20,603	24,250	229	1,666
\$300,000 under \$500,000	13,697	821,070	18	309	16,424	3,572,172	947,060	15,972	154,937	15,832	51,754	300	2,609
\$500,000 under \$1,000,000	7,474	448,420	18	308	9,078	3,793,381	1,115,821	8,943	161,025	8,912	87,311	205	3,578
\$1,000,000 under \$2,000,000	2,548	152,819	18	308	3,004	2,567,780	844,601	2,956	120,827	2,947	90,955	92	2,673
\$2,000,000 under \$3,000,000	577	34,320	—	—	681	1,055,082	399,587	672	58,699	671	50,420	23	1,186
\$3,000,000 under \$5,000,000	369	22,140	—	—	432	1,013,797	420,191	425	70,368	420	59,084	25	2,540
\$5,000,000 under \$10,000,000	181	10,860	—	—	213	827,368	404,208	212	68,574	212	63,608	9	2,516
\$10,000,000 or more	79	4,740	—	—	90	947,357	597,095	89	122,966	89	113,178	6	9,013
<b>Non-taxable returns, total</b>	48,160	2,888,810	25	710	9,079	599,916	141,176	8,054	141,176	512	1,155	70	1,320
\$50,000 under \$70,000	10,329	619,740	—	—	72	11,154	230	72	230	16	(1)	8	4
\$70,000 under \$80,000	7,145	428,700	—	—	49	288	14	40	14	8	1	8	4
\$80,000 under \$90,000	6,785	407,100	—	—	48	1,208	192	48	192	8	21	8	25
\$90,000 under \$100,000	5,775	346,500	—	—	72	3,317	636	72	636	16	35	16	120
\$100,000 under \$120,000	10,583	634,980	—	—	169	13,425	3,063	169	3,063	16	35	16	398
\$120,000 under \$150,000	4,952	297,200	16	440	3,028	243,194	58,232	3,012	58,232	184	186	16	120
\$150,000 under \$200,000	1,325	79,140	9	270	2,310	122,519	28,279	2,310	28,279	120	186	26	398
\$200,000 under \$300,000	708	42,480	—	—	2,100	112,315	25,816	2,100	112,315	71	166	7	772
\$300,000 under \$500,000	299	17,940	—	—	1,114	84,447	19,697	1,114	19,697	57	336	5	—
\$500,000 under \$1,000,000	166	10,050	18	308	97	13,310	3,603	97	13,310	26	170	7	—
\$1,000,000 or more	83	4,980	—	—	20	4,739	1,418	20	1,418	6	239	—	—

Footnotes at end of table

Table 1.—Gross Estate by Type of Property, Deductions, Taxable Estate, Estate Tax, and Tax Credits, by Size of Gross Estate—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of gross estate	Tax credits—Continued					Estate tax after credits			Jointly-owned property			Powers of appointment	
	Foreign death taxes		Estate tax on prior transfers		Unified credit (in lieu of exemption)	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount									
<b>Grand total</b>	<b>331</b>	<b>4,872</b>	<b>8,158</b>	<b>83,978</b>	<b>21,833</b>	<b>523,559</b>	<b>4,979,112</b>	<b>125,926</b>	<b>9,014,953</b>	<b>2,552</b>	<b>519,938</b>		
<b>Taxable returns, total</b>	<b>318</b>	<b>4,838</b>	<b>7,773</b>	<b>79,501</b>	<b>12,990</b>	<b>349,568</b>	<b>4,979,112</b>	<b>77,998</b>	<b>5,804,368</b>	<b>2,277</b>	<b>506,399</b>		
\$50,000 under \$70,000	—	—	—	—	—	—	—	—	—	—	—	—	—
\$70,000 under \$80,000	—	—	—	—	—	—	—	—	—	—	—	—	—
\$80,000 under \$90,000	—	—	—	—	—	—	—	—	—	—	—	—	—
\$90,000 under \$100,000	—	—	—	—	—	—	—	—	—	—	—	—	—
\$100,000 under \$120,000	—	—	—	—	—	—	—	—	—	—	—	—	—
\$120,000 under \$150,000	—	—	—	—	—	—	—	—	—	—	—	—	—
\$150,000 under \$200,000	—	—	—	—	—	—	—	—	—	—	—	—	—
\$200,000 under \$300,000	—	—	—	—	—	—	—	—	—	—	—	—	—
\$300,000 under \$500,000	—	—	—	—	—	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1,000,000 under \$2,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000,000 under \$3,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—
\$3,000,000 under \$5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—
\$5,000,000 under \$10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Non-taxable returns, total</b>	<b>15</b>	<b>236</b>	<b>385</b>	<b>4,476</b>	<b>8,643</b>	<b>133,991</b>	<b>—</b>	<b>47,928</b>	<b>3,210,585</b>	<b>275</b>	<b>13,539</b>		
\$50,000 under \$70,000	—	—	—	—	—	—	—	—	—	—	—	—	—
\$70,000 under \$80,000	—	—	—	—	—	—	—	—	—	—	—	—	—
\$80,000 under \$90,000	—	—	—	—	—	—	—	—	—	—	—	—	—
\$90,000 under \$100,000	—	—	—	—	—	—	—	—	—	—	—	—	—
\$100,000 under \$120,000	—	—	—	—	—	—	—	—	—	—	—	—	—
\$120,000 under \$150,000	—	—	—	—	—	—	—	—	—	—	—	—	—
\$150,000 under \$200,000	—	—	—	—	—	—	—	—	—	—	—	—	—
\$200,000 under \$300,000	—	—	—	—	—	—	—	—	—	—	—	—	—
\$300,000 under \$500,000	—	—	—	—	—	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—

\* Estimate should be used with caution because of the small number of returns on which it is based.

\*\* Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

\* Less than \$500.

NOTE: Detail may not add to total because of rounding.



Table 2.—Gross Estate by Type of Property, Deductions, Taxable Estate, Estate Tax, and Tax Credits, by Size of Gross Estate, for Decedents Who Died in 1977—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of gross estate	Type of property—Continued				Type of deduction				Charitable bequests				Marital deduction			
	Household goods and other assets		Lifetime transfers		Total deductions		Total funeral and administrative expenses		Debts and mortgages (Allowable)		Number of returns		Amount		Number of returns	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)			
<b>Grand total</b> .....	23,395	256,914	3,736	514,223	3,604,780	25,568	299,952	21,289	334,965	3,939	593,993	13,865	2,372,026			
<b>Taxable returns, total</b> .....	11,592	159,059	2,223	415,749	1,532,016	13,136	222,024	11,545	190,264	2,267	392,948	3,040	724,362			
\$120,000 under \$150,000 .....	1,643	7,980	267	11,549	20,671	1,935	13,834	1,597	2,679	233	1,123	65	2,074			
\$150,000 under \$200,000 .....	2,800	11,375	430	21,881	51,404	3,107	29,107	2,612	11,286	464	3,505	229	7,504			
\$200,000 under \$300,000 .....	2,712	21,872	452	43,721	106,694	2,722	35,874	2,722	17,777	451	5,820	229	46,388			
\$300,000 under \$500,000 .....	2,501	28,978	524	71,880	280,343	2,722	44,674	2,448	32,503	511	15,885	1,007	186,981			
\$500,000 under \$1,000,000 .....	1,490	31,395	360	88,086	322,753	1,596	41,686	1,518	41,920	364	20,137	782	218,808			
\$1,000,000 under \$2,000,000 .....	433	18,882	127	72,287	197,421	455	20,511	400	33,775	134	20,533	242	124,484			
\$2,000,000 under \$3,000,000 .....	100	7,307	26	23,213	77,766	104	7,905	103	11,661	49	18,612	47	39,380			
\$3,000,000 under \$5,000,000 .....	62	10,441	25	34,395	83,427	63	8,349	63	20,222	32	25,485	24	29,370			
\$5,000,000 under \$10,000,000 .....	31	5,242	9	27,625	100,985	31	8,826	31	16,241	21	38,939	16	36,979			
\$10,000,000 or more .....	10	15,586	3	21,112	290,552	11	11,257	11	3,992	8	242,909	6	32,393			
<b>Non-taxable returns, total</b> .....	11,813	97,855	1,513	98,475	2,072,784	12,432	77,928	9,744	144,701	1,672	201,045	10,825	1,647,664			
Under \$150,000 .....	4,017	17,039	379	16,306	366,715	4,331	24,543	3,562	22,245	525	17,760	2,871	301,285			
\$150,000 under \$200,000 .....	3,639	27,173	523	26,998	596,676	3,792	19,071	3,774	27,628	498	38,745	3,818	510,990			
\$200,000 under \$300,000 .....	2,930	25,820	376	23,826	688,158	3,048	19,564	2,395	30,115	404	44,971	3,025	570,221			
\$300,000 under \$500,000 .....	1,118	12,621	204	20,223	327,692	1,149	10,529	907	30,115	168	32,811	1,062	254,236			
\$500,000 under \$1,000,000 .....	90	2,040	23	6,089	54,569	93	2,287	86	11,674	60	30,542	44	9,767			
\$1,000,000 or more .....	19	13,162	8	5,033	58,953	19	1,934	20	19,638	17	36,216	5	1,165			

Size of gross estate	Type of deduction—Continued		Taxable estate		Estate tax before credits		Tax credits				Foreign death taxes			
	Orphans' deduction		Number of returns		Amount		Total		State death taxes		Federal gift taxes		Number of returns	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	
<b>Grand total</b> .....	72	1,918	21,826	4,576,050	1,449,478	21,719	644,846	12,965	102,541	242	3,305	45	512	
<b>Taxable returns, total</b> .....	47	1,206	13,183	4,000,303	1,313,734	13,078	509,102	12,648	101,892	223	3,111	36	476	
\$120,000 under \$150,000 .....	8	480	1,943	248,737	62,666	1,911	56,821	1,742	424	—	—	—	—	
\$150,000 under \$200,000 .....	20	417	3,107	484,629	126,834	3,099	94,766	2,998	1,670	32	50	8	4	
\$200,000 under \$300,000 .....	19	309	3,117	653,118	180,707	3,082	98,961	3,006	4,824	61	390	5	2	
\$300,000 under \$500,000 .....	20	417	2,742	777,475	227,225	2,712	94,491	2,651	9,729	61	395	16	240	
\$500,000 under \$1,000,000 .....	20	417	1,606	761,485	239,452	1,605	68,713	1,587	15,677	42	698	17	230	
\$1,000,000 under \$2,000,000 .....	20	417	458	416,605	144,651	458	30,361	457	13,953	18	366	20	230	
\$2,000,000 under \$3,000,000 .....	20	417	104	172,117	66,310	104	12,087	103	8,061	3	92	20	230	
\$3,000,000 under \$5,000,000 .....	20	417	63	157,076	67,675	62	12,224	61	9,163	20	1,119	20	230	
\$5,000,000 under \$10,000,000 .....	20	417	32	111,751	55,450	32	9,627	32	8,444	20	1,119	20	230	
\$10,000,000 or more .....	20	417	11	217,310	142,763	11	31,050	11	29,946	20	1,119	20	230	
<b>Non-taxable returns, total</b> .....	25	710	8,643	575,748	135,745	8,643	135,745	317	649	19	195	9	36	
Under \$150,000 .....	25	710	3,149	258,194	61,904	3,149	61,904	144	19	19	195	9	36	
\$150,000 under \$200,000 .....	25	710	2,254	118,050	27,389	2,254	27,389	72	135	8	9	9	36	
\$200,000 under \$300,000 .....	25	710	1,049	108,516	25,048	1,049	25,048	46	149	11	186	—	—	
\$300,000 under \$500,000 .....	25	710	1,093	82,275	19,203	1,093	19,203	41	317	—	—	—	—	
\$500,000 under \$1,000,000 .....	25	710	82	7,469	1,911	82	1,911	11	29	—	—	—	—	
\$1,000,000 or more .....	25	710	16	1,242	290	16	290	11	29	—	—	—	—	

Footnotes at end of table.

**Table 2.—Gross Estate by Type of Property, Deductions, Taxable Estate, and Tax Credits, by Size of Gross Estate, for Decedents Who Died in 1977—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of gross estate	Tax credits—Continued				Estate tax after credits		Information items		
	Estate tax on prior transfers		Unified credit (in lieu of exemption)		Amount	Number of returns	Jointly owned property		Powers of appointment
	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount	
<b>Grand total</b>	<b>(55)</b>	<b>(56)</b>	<b>(57)</b>	<b>(58)</b>	<b>(59)</b>	<b>(60)</b>	<b>(61)</b>	<b>(62)</b>	<b>(63)</b>
Taxable returns, total	1,286	14,928	21,633	523,559	804,626	17,155	1,654,113	454	86,851
\$120,000 under \$150,000	1,213	14,056	12,990	399,568	804,626	8,370	515,783	366	82,498
\$150,000 under \$200,000	73	873	1,878	56,292	5,845	843	40,114	41	1,568
\$200,000 under \$300,000	243	1,024	3,069	92,017	32,066	1,306	70,208	48	2,849
\$300,000 under \$500,000	308	1,646	3,071	92,100	81,744	1,475	84,818	66	4,241
\$500,000 under \$1,000,000	309	3,067	2,702	81,060	132,733	1,502	134,479	96	9,033
\$1,000,000 under \$2,000,000	198	4,192	1,604	48,120	170,738	926	123,047	65	15,438
\$2,000,000 under \$3,000,000	60	2,244	458	13,740	114,290	234	41,422	25	10,573
\$3,000,000 under \$5,000,000	10	843	103	3,090	54,223	46	8,608	14	11,600
\$5,000,000 under \$10,000,000	112	935	62	1,860	55,451	22	8,571	6	7,780
\$10,000,000 or more	—	—	32	959	45,824	10	2,686	15	19,416
Non-taxable returns, total	73	873	11	330	111,713	6	1,820	—	—
Under \$150,000	24	39	6,643	133,991	—	10,785	1,138,330	88	4,353
\$150,000 under \$200,000	40	316	3,149	61,845	—	3,299	225,541	40	1,249
\$200,000 under \$300,000	—	—	2,254	26,929	—	3,543	356,703	8	—
\$300,000 under \$500,000	—	—	2,049	24,735	—	2,852	367,222	30	1,058
\$500,000 under \$1,000,000	9	518	1,093	18,886	—	1,042	177,118	15	—
\$1,000,000 or more	—	—	82	1,307	—	43	10,209	15	2,040
			16	290	—	6	1,537	—	—

Estimate should be used with caution because of the small number of returns on which it is based.

\* Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

† Less than \$500.

NOTE: Detail may not add to total because of rounding.

Table 3.—All Returns: Lifetime Transfers Allocated to Specific Types of Property, by Size of Gross Estate

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of gross estate	Number of returns	Gross estate	Type of property											
			Real estate	Total		Bonds				State and local				
				Number of returns	Amount	Federal		Other						
						Number of returns	Amount		Number of returns		Amount			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Grand total	200,747	48,201,735	182,684	13,404,949	93,791	4,463,275	87,902	2,241,329	52,822	750,966	20,955	1,490,363	14,494	1,402,704
Taxable returns, total	139,115	40,578,379	109,875	10,537,891	70,325	4,078,424	50,191	2,012,187	37,051	600,893	17,958	1,411,474	12,928	1,352,764
\$60,000 under \$70,000	3,972	266,678	2,662	90,939	1,347	13,542	999	8,568	870	5,872	153	2,696	75	*155
\$70,000 under \$80,000	8,793	659,349	6,441	222,230	3,104	31,888	2,540	24,415	2,273	19,257	323	5,158	112	893
\$80,000 under \$90,000	8,873	735,941	6,103	223,545	3,498	39,803	2,727	28,495	2,462	22,637	384	5,858	152	1,462
\$90,000 under \$100,000	7,424	704,913	5,556	226,903	3,065	40,172	2,347	27,086	2,017	20,973	434	8,113	209	2,642
\$100,000 under \$120,000	11,653	1,273,616	8,718	408,786	4,899	73,643	3,683	52,292	3,134	36,780	758	15,512	318	3,350
\$120,000 under \$150,000	20,098	2,721,623	16,191	911,059	9,022	168,951	6,494	105,121	5,464	75,984	1,465	29,137	805	13,655
\$150,000 under \$200,000	24,754	4,278,292	19,980	1,385,802	12,267	255,492	8,604	155,803	6,749	98,854	2,446	57,148	1,286	20,796
\$200,000 under \$300,000	23,826	5,781,297	19,485	1,840,751	12,960	412,259	9,085	235,033	6,544	114,708	3,504	120,326	2,096	49,827
\$300,000 under \$500,000	16,424	6,267,339	13,523	1,930,139	10,148	515,200	6,883	276,296	4,359	95,390	3,554	180,905	2,639	103,563
\$500,000 under \$1,000,000	9,078	6,169,599	7,577	1,621,481	6,408	720,120	4,343	328,832	2,235	67,585	2,881	261,248	2,888	257,122
\$1,000,000 under \$2,000,000	3,004	4,049,348	2,445	832,951	2,387	621,474	1,656	264,011	678	27,028	1,318	236,984	1,501	287,697
\$2,000,000 under \$3,000,000	681	1,643,377	577	280,460	590	292,468	397	111,212	148	8,698	336	102,513	439	160,823
\$3,000,000 under \$5,000,000	432	1,634,021	359	255,263	362	292,145	244	122,998	70	3,894	221	119,103	254	153,517
\$5,000,000 under \$10,000,000	213	1,435,343	181	164,542	183	261,379	130	117,988	39	2,825	113	115,163	136	128,038
\$10,000,000 or more	90	2,955,894	79	132,839	85	339,888	59	154,017	9	408	58	153,610	68	169,224
Nontaxable returns, total	61,632	7,623,356	52,789	2,867,258	23,466	384,851	17,711	229,182	15,571	150,273	2,997	78,889	1,568	49,939
\$60,000 under \$70,000	10,345	669,810	7,971	262,534	3,265	27,969	2,538	19,937	2,338	16,033	266	3,904	92	865
\$70,000 under \$80,000	7,145	535,889	5,822	226,024	2,228	18,634	1,769	12,445	1,665	10,697	136	1,748	96	1,736
\$80,000 under \$90,000	6,793	576,221	5,822	234,497	2,483	25,350	1,994	17,042	1,784	12,556	289	4,485	144	1,309
\$90,000 under \$100,000	5,823	552,387	5,043	217,808	2,148	21,521	1,648	14,782	1,479	10,854	217	3,928	97	531
\$100,000 under \$120,000	10,777	1,187,619	9,573	463,001	4,234	48,714	3,289	34,150	2,944	24,960	480	9,191	226	3,586
\$120,000 under \$150,000	9,455	1,234,131	8,306	460,960	4,027	59,613	2,979	33,039	2,617	23,892	563	9,147	320	4,241
\$150,000 under \$200,000	5,489	938,824	4,827	360,260	2,313	48,890	1,577	27,019	1,242	16,250	400	10,770	169	4,233
\$200,000 under \$300,000	3,955	945,528	3,471	349,051	1,805	52,878	1,259	32,696	1,066	20,177	350	12,519	183	5,507
\$300,000 under \$500,000	1,463	522,779	1,313	161,593	731	35,744	519	25,621	384	10,882	201	14,739	122	2,531
\$500,000 under \$1,000,000	263	175,419	205	50,951	157	17,943	96	6,754	58	2,808	56	3,945	75	7,527
\$1,000,000 or more	104	284,749	81	60,578	75	27,595	43	5,677	24	1,163	29	4,514	44	17,875

Footnotes at end of table.

Table 3.—All Returns: Lifetime Transfers Allocated to Specific Types of Property, by Size of Gross Estate—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of gross estate	Type of property											
	Bonds—Continued		Corporate stock		Cash		Notes and mortgages		Life insurance		Annuities	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
Household goods and other assets												
Noncorporate business assets												
Number of returns	(27)											
Amount												
Number of returns	(28)											
Amount												
Number of returns	(29)											
Amount												
Number of returns	(30)											
Amount												
Grand total	41,106	819,242	133,028	13,951,499	196,194	8,818,084	51,992	1,824,281	124,659	2,712,064	17,505	254,141
Taxable returns, total	32,701	713,492	98,760	12,987,100	136,852	7,036,256	40,775	1,592,605	80,881	1,377,893	11,408	190,416
\$50,000 under \$100,000	460	4,819	1,765	27,068	3,827	97,072	820	10,817	2,006	15,905	160	822
\$100,000 under \$200,000	882	71,730	4,267	86,609	24,586	245,866	1,830	26,617	4,708	33,745	601	3,500
\$200,000 under \$300,000	1,133	9,946	4,825	98,379	8,511	265,849	1,832	30,839	4,487	42,082	555	4,167
\$300,000 under \$400,000	920	10,444	4,165	89,882	7,304	243,883	1,438	23,623	3,920	42,072	459	3,013
\$400,000 under \$500,000	1,729	18,001	6,913	184,634	11,484	421,413	2,906	52,192	6,085	63,387	834	7,377
\$500,000 under \$1,000,000	3,821	50,174	13,157	419,240	19,600	776,415	5,003	115,495	12,224	189,242	1,734	18,155
\$1,000,000 under \$2,000,000	8,534	179,893	18,297	789,128	24,394	1,090,336	6,770	177,767	15,201	346,864	2,151	29,557
\$2,000,000 under \$3,000,000	6,188	152,349	13,754	1,263,400	23,512	1,256,704	7,691	239,474	14,599	401,855	2,289	34,684
\$3,000,000 under \$4,000,000	3,966	135,341	10,663	1,723,406	16,252	1,109,231	6,253	277,212	9,744	325,982	1,326	33,416
\$4,000,000 under \$5,000,000	3,736	134,166	8,277	2,085,267	9,004	822,434	4,026	262,703	5,375	241,585	846	27,709
\$5,000,000 under \$10,000,000	1,347	69,765	2,868	1,713,301	2,984	363,151	1,422	139,455	1,721	101,543	288	16,445
\$10,000,000 or more	317	20,493	689	771,217	478	133,325	370	51,253	401	23,673	70	4,524
Non-taxable returns, total	8,405	105,750	34,268	964,399	59,342	1,781,828	11,217	231,675	43,778	834,171	6,097	63,724
\$50,000 under \$100,000	956	7,167	4,486	56,893	9,999	215,203	1,374	18,012	6,335	57,754	598	3,745
\$100,000 under \$200,000	564	4,454	3,076	36,346	6,879	145,364	955	11,211	5,073	60,212	344	3,412
\$200,000 under \$300,000	723	7,000	3,491	45,472	6,438	143,380	1,104	18,197	5,918	70,864	693	5,013
\$300,000 under \$400,000	654	6,208	3,123	49,341	5,638	138,234	875	14,537	4,493	76,892	711	5,817
\$400,000 under \$500,000	1,401	10,978	6,173	108,813	10,426	294,156	1,980	33,659	8,143	161,921	1,375	14,282
\$500,000 under \$1,000,000	1,588	22,334	5,907	152,878	9,033	278,125	1,838	34,141	7,001	173,486	987	11,215
\$1,000,000 under \$2,000,000	1,101	17,638	3,628	111,079	5,281	227,421	1,327	32,482	3,635	89,271	557	7,705
\$2,000,000 under \$3,000,000	867	14,675	2,938	154,169	3,842	203,104	1,115	34,330	2,816	88,071	390	6,898
\$3,000,000 under \$4,000,000	414	7,592	1,130	107,887	1,448	94,992	520	21,596	995	36,723	132	2,888
\$4,000,000 under \$5,000,000	89	3,653	223	50,885	258	26,418	83	6,129	117	5,920	16	289
\$5,000,000 or more	48	4,043	53	90,836	100	16,032	46	11,381	46	7,091	5	53

\*Estimate should be used with caution because of the small number of sample returns on which it is based.  
NOTE: Detail may not add to total because of rounding.

Table 4.—Returns With Lifetime Transfers: Lifetime Transfers Allocated to Specific Types of Property, by Size of Gross Estate

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Type of property reported as lifetime transfers																	
Size of gross estate	Number of returns	Gross estate	Lifetime transfers	Bonds													
				Real estate		Total		Federal						Other		State and local	
								Savings									
								Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)			
Grand total	25,329	9,535,608	3,233,857	8,961	484,064	5,543	585,428	3,590	250,119	1,088	20,041	2,786	230,077	1,567	210,200		
Taxable returns, total	20,498	8,818,100	3,014,813	5,869	428,852	4,986	542,510	3,220	240,778	864	17,961	2,594	222,817	1,510	204,328		
\$50,000 under \$70,000	392	26,385	14,556	160	6,798	*32	*604	*16	*214	*8	*133	*8	*82	*8	*81		
\$70,000 under \$80,000	1,009	73,603	32,265	305	11,120	96	2,369	*64	*463	*48	*290	*16	*173	*16	*405		
\$80,000 under \$90,000	948	80,609	31,800	256	9,132	128	2,367	*48	*1,011	*40	*474	*8	*537	*1			
\$90,000 under \$100,000	888	84,226	37,415	337	16,722	88	2,211	*64	*1,128	*32	*477	*32	*650				
\$100,000 under \$120,000	1,568	173,161	67,774	479	19,662	225	5,220	113	2,462	*41	*276	*72	*2,186	*16	*255		
\$120,000 under \$150,000	2,267	305,487	116,025	691	35,683	344	10,817	192	4,996	*56	*2,149	136	2,847	80	1,354		
\$150,000 under \$200,000	3,246	561,885	186,075	849	40,404	746	23,594	471	10,793	154	1,809	349	8,964	104	2,864		
\$200,000 under \$300,000	3,731	907,773	317,425	1,073	70,658	956	44,036	654	25,292	160	3,497	549	21,796	175	3,610		
\$300,000 under \$500,000	3,161	1,217,041	428,780	790	63,621	1,027	57,309	699	30,612	172	2,903	588	27,710	294	8,434		
\$500,000 under \$1,000,000	2,078	1,430,219	520,857	493	74,398	796	113,553	548	53,702	89	2,433	512	51,269	429	38,311		
\$1,000,000 under \$2,000,000	774	1,056,776	438,453	162	46,482	344	95,550	215	41,812	38	1,780	197	40,032	232	44,421		
\$2,000,000 under \$3,000,000	177	429,763	191,231	32	12,056	97	50,804	65	16,766	19	1,554	58	15,212	76	27,973		
\$3,000,000 under \$5,000,000	140	532,684	216,112	25	14,914	60	48,760	40	18,384	4	90	39	18,293	46	27,775		
\$5,000,000 under \$10,000,000	69	475,907	223,261	*17	*5,201	36	52,297	24	23,299	*3	*95	23	23,297	26	25,507		
\$10,000,000 or more	30	1,458,362	190,584	**	**	11	34,395	7	9,843	**	**	7	9,750	8	23,349		
Non-taxable returns, total	4,831	719,508	219,244	1,192	57,212	557	22,915	370	9,341	224	2,081	192	7,260	57	5,873		
\$50,000 under \$70,000	595	38,490	13,201	152	3,512	*56	*748	*48	*628	*32	*408	*16	*220				
\$70,000 under \$80,000	443	33,164	8,968	128	3,620	*16	*109	*8	*67			*8	*67				
\$80,000 under \$90,000	484	41,085	12,878	120	4,373	*56	*1,204	*40	*693	*40	*284	*8	*410				
\$90,000 under \$100,000	482	45,550	11,957	96	4,272	*16	*23	*8	*11	*8	*11						
\$100,000 under \$120,000	702	77,617	22,334	192	6,815	*54	*531	*38	*337	*23	*20	*22	*317				
\$120,000 under \$150,000	733	95,454	25,299	137	4,562	121	2,549	*73	*990	*49	*331	*40	*660	*8	*32		
\$150,000 under \$200,000	612	104,745	31,262	184	10,175	89	3,547	*57	*1,561	*16	*41	*41	*1,520	*15	*602		
\$200,000 under \$300,000	434	103,931	29,904	117	9,217	74	2,992	*38	*496	*33	*285	*5	*211	*16	*275		
\$300,000 under \$500,000	255	91,280	26,483	*46	*5,929	*41	*3,187	*36	*2,734	*16	*317	*31	*2,417	*16	*275		
\$500,000 under \$1,000,000	68	47,351	21,620	17	3,211	24	3,830	17	1,504	4	326	16	1,178	12	1,319		
\$1,000,000 or more	23	40,841	15,339	3	1,526	10	4,197	7	320	3	60	5	260	6	3,645		

Footnotes at end of table.

Table 4.—Returns With Lifetime Transfers: Lifetime Transfers Allocated to Specific Types of Property, by Size of Gross Estate—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of gross estate	Type of property reported as lifetime transfers—Continued											
	Bonds—Continued		Corporate stock		Cash		Notes and mortgages		Life insurance		Annuities	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Grand total	3,075	105,106	8,214	1,487,945	14,485	373,795	2,204	88,320	757	29,090	34	1,027
Taxable returns, total	2,814	97,405	7,208	1,411,535	11,905	320,030	1,942	81,324	681	28,139	24	968
\$60,000 under \$70,000	*16	*390	*64	*2,045	160	3,256	*16	*323	*16	*428	—	—
\$70,000 under \$80,000	*40	*445	258	8,202	542	10,213	*41	*570	*8	*86	—	—
\$80,000 under \$90,000	80	952	290	8,611	523	8,914	*72	*791	*8	*40	—	—
\$90,000 under \$100,000	*48	*1,087	144	5,867	493	9,707	*56	*1,156	*32	*354	—	—
\$100,000 under \$120,000	144	2,503	362	14,012	890	20,259	121	2,464	*16	*18	—	—
\$120,000 under \$150,000	200	4,468	586	26,760	1,354	30,583	199	5,463	*72	*1,065	*8	*58
\$150,000 under \$200,000	427	9,947	1,000	58,956	1,879	46,148	251	6,617	77	2,780	—	—
\$200,000 under \$300,000	590	15,134	1,425	115,895	2,191	52,045	387	12,753	145	4,526	*6	*256
\$300,000 under \$500,000	581	18,262	1,346	191,649	1,785	56,942	350	16,694	144	7,273	—	—
\$500,000 under \$1,000,000	432	21,540	1,012	241,260	1,258	40,567	273	14,200	107	6,545	6	371
\$1,000,000 under \$2,000,000	159	9,317	448	234,997	475	20,879	104	8,961	37	2,718	*4	*283
\$2,000,000 under \$3,000,000	50	6,065	117	105,044	114	8,919	37	5,241	10	1,783	—	—
\$3,000,000 under \$5,000,000	30	2,601	89	119,694	83	7,106	21	4,632	6	1,121	—	—
\$5,000,000 under \$10,000,000	14	3,491	49	134,390	40	2,231	9	1,124	*3	*401	—	—
\$10,000,000 or more	3	1,202	18	144,134	18	2,262	5	333	—	—	—	—
Non-taxable returns, total	261	7,702	1,006	56,410	2,680	53,765	262	6,996	78	952	*10	*59
\$60,000 under \$70,000	*16	*120	*66	*1,880	410	6,312	—	—	*8	*225	—	—
\$70,000 under \$80,000	*8	*41	*33	*324	241	4,096	*18	*209	—	—	—	—
\$80,000 under \$90,000	*16	*511	88	1,328	225	3,769	*33	*571	*8	*65	—	—
\$90,000 under \$100,000	*8	*12	80	2,234	366	4,199	*8	*14	*16	*23	—	—
\$100,000 under \$120,000	*23	*194	136	3,369	325	7,244	*46	*1,083	—	—	*10	*59
\$120,000 under \$150,000	*64	*1,526	234	8,504	400	8,039	*48	*592	*8	*12	—	—
\$150,000 under \$200,000	*48	*1,966	105	6,973	337	7,327	*57	*1,465	—	—	—	—
\$200,000 under \$300,000	*46	*1,894	119	6,807	216	6,992	*30	*1,071	*21	*244	—	—
\$300,000 under \$500,000	*10	*178	92	8,916	146	4,209	*16	*697	*12	*283	—	—
\$500,000 under \$1,000,000	18	1,006	34	10,365	41	823	3	689	*3	*3	—	—
\$1,000,000 or more	4	233	13	5,669	13	650	5	776	—	—	—	—

\* Estimate should be used with caution because of the small number of sample returns on which it is based.

\*\* Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

NOTE: Detail may not add to total because of rounding.

Table 5.—Debts of the Decedent, Nondeductible Debts, and Debt Deduction, by Size of Gross Estate

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of gross estate	Debts of decedent						Nondeductible debts		Debt deduction	
	Total		Debts and mortgages		Policy loans against life insurance		Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>Grand total</b> .....	<b>164,322</b>	<b>2,843,804</b>	<b>163,237</b>	<b>2,765,578</b>	<b>12,951</b>	<b>78,025</b>	<b>2,630</b>	<b>116,554</b>	<b>163,676</b>	<b>2,727,049</b>
<b>Taxable returns, total</b> .....	<b>119,056</b>	<b>2,058,417</b>	<b>118,644</b>	<b>1,996,822</b>	<b>8,158</b>	<b>61,595</b>	<b>1,155</b>	<b>9,221</b>	<b>116,919</b>	<b>2,049,196</b>
\$60,000 under \$70,000 .....	2,980	2,618	2,964	2,556	*40	*62	*32	*9	2,972	2,609
\$70,000 under \$80,000 .....	7,124	11,343	7,100	10,757	282	587	*64	*50	7,108	11,294
\$80,000 under \$90,000 .....	7,022	17,093	7,006	16,579	306	513	*76	*1	7,022	17,092
\$90,000 under \$100,000 .....	6,174	19,011	6,166	18,807	153	203	*40	*9	6,174	19,002
\$100,000 under \$120,000 .....	9,871	41,241	9,847	40,083	475	1,157	*40	*184	9,871	41,057
\$120,000 under \$150,000 .....	16,010	71,410	15,921	68,981	886	2,429	241	281	15,970	71,129
\$150,000 under \$200,000 .....	20,875	153,643	20,826	147,880	1,440	5,763	188	645	20,851	152,999
\$200,000 under \$300,000 .....	21,074	260,667	20,963	248,404	1,968	12,263	201	984	21,043	259,683
\$300,000 under \$500,000 .....	15,010	312,376	14,960	300,254	1,300	12,122	160	2,817	14,995	309,559
\$500,000 under \$1,000,000 .....	8,602	337,834	8,580	326,330	930	11,504	80	379	8,600	337,455
\$1,000,000 under \$2,000,000 .....	2,919	260,692	2,918	252,927	313	7,765	24	496	2,918	260,196
\$2,000,000 under \$3,000,000 .....	671	102,166	671	100,560	73	1,607	5	505	671	101,661
\$3,000,000 under \$5,000,000 .....	426	143,135	426	140,321	54	2,814	**4	**2,862	426	143,127
\$5,000,000 under \$10,000,000 .....	210	132,529	208	130,450	31	2,079	—	—	210	132,529
\$10,000,000 or more .....	88	192,659	88	191,932	7	727	**	**	88	189,804
<b>Nontaxable returns, total</b> .....	<b>45,266</b>	<b>785,187</b>	<b>44,593</b>	<b>768,757</b>	<b>4,793</b>	<b>16,430</b>	<b>1,475</b>	<b>107,333</b>	<b>44,759</b>	<b>677,854</b>
\$60,000 under \$70,000 .....	7,312	29,403	7,190	28,381	428	1,022	105	863	7,288	28,540
\$70,000 under \$80,000 .....	4,977	36,214	4,880	35,040	521	1,174	90	343	4,953	35,871
\$80,000 under \$90,000 .....	4,736	38,502	4,631	37,328	501	1,174	88	388	4,720	38,114
\$90,000 under \$100,000 .....	4,017	38,368	3,953	37,184	472	1,183	*40	*56	4,017	38,312
\$100,000 under \$120,000 .....	7,439	64,569	7,279	62,647	802	1,922	112	1,122	7,407	63,447
\$120,000 under \$150,000 .....	7,854	108,964	7,813	105,424	960	3,540	362	3,295	7,702	105,669
\$150,000 under \$200,000 .....	4,237	105,051	4,213	102,649	423	2,402	419	8,840	4,019	96,211
\$200,000 under \$300,000 .....	3,148	97,520	3,108	94,903	483	2,617	176	9,318	3,107	88,201
\$300,000 under \$500,000 .....	1,216	65,824	1,196	64,828	168	996	56	819	1,216	65,006
\$500,000 under \$1,000,000 .....	231	108,300	231	108,056	25	243	16	72,944	231	35,356
\$1,000,000 or more .....	99	92,473	99	92,314	10	158	11	9,345	99	83,128

\*Estimate should be used with caution because of the small number of sample returns on which it is based.

\*\*Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

NOTE: Detail may not add to total because of rounding.

[All figures are estimates based on samples—money amounts are in thousands of dollars]

\* Estimate should be used with caution because of the small number of sample returns on which it is based.  
NOTE: Detail may not add to total because of rounding.

Table 7.—Gross Estate by Type of Property, by Year of Death of the Decedent, and by Method of Valuation

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Method of valuation and type of property	Year of death													
	Total		1972 or prior years		1973		1974		1975		1976		1977	
	Number of returns	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<b>Gross estate</b>	<b>190,324</b>	<b>41,821,341</b>	<b>923</b>	<b>117,017</b>	<b>867</b>	<b>100,071</b>	<b>1,710</b>	<b>209,789</b>	<b>7,361</b>	<b>1,454,081</b>	<b>155,408</b>	<b>33,082,986</b>	<b>24,055</b>	<b>6,857,397</b>
Type of property														
Real estate	152,564	12,311,369	787	47,935	653	33,520	1,413	85,182	6,187	525,143	123,778	9,885,234	19,746	1,934,355
Bonds	83,739	3,264,034	293	1,877	319	4,598	506	7,117	2,600	71,738	68,313	2,614,018	11,708	564,696
Corporate stock	119,593	9,083,220	469	14,084	463	11,708	855	17,338	4,168	262,658	96,543	7,078,409	17,095	1,699,024
Cash	184,762	7,892,227	823	21,965	775	25,494	1,571	43,080	6,945	216,964	151,111	6,219,022	23,537	1,965,701
Notes and mortgages	48,000	1,601,719	202	6,638	125	3,240	369	9,027	1,693	62,930	38,738	1,266,005	6,873	253,877
Life insurance	116,674	2,539,364	503	10,663	475	10,966	982	22,087	4,787	130,444	97,161	2,023,082	14,766	342,123
Annuities	16,298	229,945	38	376	81	627	124	2,036	570	6,349	13,570	184,711	1,915	35,845
Noncorporate business assets	25,142	972,231	90	3,618	84	864	159	4,647	1,199	60,154	20,061	777,830	3,549	125,118
Household goods and other assets	163,392	1,374,897	691	8,010	607	4,480	1,265	9,106	5,332	63,652	133,923	1,074,335	20,974	215,314
Lifetime transfers	23,020	2,552,125	57	*1,860	78	4,573	206	10,167	694	54,042	18,864	2,160,166	3,121	321,318
<b>Returns With Alternate Valuation</b>														
<b>Gross estate:</b>														
Alternate valuation	10,423	6,380,393	*6	*2,548	*10	*3,749	*24	*2,250	95	67,096	7,663	4,983,225	2,625	1,321,524
Date-of-death valuation	—	6,443,827	—	*2,594	—	*4,027	—	*2,692	—	64,003	—	5,009,649	—	1,360,863
Type of property:														
Real estate	6,468	609,516	—	—	*10	*490	*8	*134	73	5,100	4,785	442,794	1,592	160,998
Bonds	6,354	633,815	—	—	*5	*54	—	—	72	5,646	4,588	472,121	1,689	155,995
Corporate stock	9,224	3,400,333	—	—	*10	*1,537	*24	*1,692	70	36,121	6,778	2,813,121	2,342	547,862
Cash	10,254	552,063	*6	*10	*10	*924	*24	*423	95	4,795	7,549	386,336	2,570	159,581
Notes and mortgages	2,428	134,242	—	—	—	—	—	—	31	2,268	1,771	112,141	626	19,833
Life insurance	5,557	143,610	—	—	*10	*306	—	—	54	1,134	4,147	110,489	1,346	31,681
Annuities	1,180	23,169	—	—	—	—	—	—	*21	*546	874	18,085	285	4,539
Noncorporate business assets	729	38,111	—	—	*5	*435	—	—	37	1,236	527	29,913	160	6,528
Household goods and other assets	9,365	163,786	*6	*60	*10	*3	*8	*2	93	1,510	6,827	120,611	2,421	41,599
Lifetime transfers	2,309	681,732	*6	*2,478	—	—	—	—	*20	*8,740	1,668	477,609	615	192,906

\* Estimate should be used with caution because of the small number of sample returns on which it was based.

NOTE: Detail may not add to total because of rounding.

Table 8.—All Decedents: Number of Returns and Gross Estate, by Age and Marital Status of Decedent, and by Size of Gross Estate

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Marital status and size of gross estate	Number of returns	Age of decedent															
		Under 50 years						50 to 59 years						60 to 69 years			
		Estate tax after credits		Gross estate	Number of returns	Estate tax after credits		Gross estate	Number of returns	Estate tax after credits		Gross estate	Number of returns	Estate tax after credits			
		Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)		
<b>All decedents, total</b>	<b>200,747</b>	<b>48,201,735</b>	<b>139,115</b>	<b>4,979,112</b>	<b>10,169</b>	<b>2,023,364</b>	<b>5,170</b>	<b>99,554</b>	<b>21,433</b>	<b>4,350,340</b>	<b>11,949</b>	<b>257,954</b>	<b>40,941</b>	<b>8,932,319</b>	<b>25,569</b>	<b>723,430</b>	
Under \$100,000	58,968	4,701,748	28,862	33,737	2,825	227,920	726	638	6,440	518,563	1,785	1,736	12,273	980,997	4,765	4,890	
\$100,000 under \$200,000	82,226	11,634,106	56,505	434,780	4,676	652,435	2,199	9,313	9,339	1,303,157	3,702	24,437	17,249	2,430,470	10,715	65,865	
\$200,000 under \$500,000	45,688	13,517,542	40,250	1,341,355	2,190	626,764	1,799	30,410	4,538	1,330,155	3,702	79,920	8,957	2,617,829	7,662	198,776	
\$500,000 under \$1,000,000	9,341	6,345,017	9,078	954,793	338	228,152	313	20,831	795	534,997	765	58,183	1,710	1,164,413	1,687	149,374	
\$1,000,000 or more	4,524	12,003,322	4,420	2,214,447	140	288,094	133	38,363	321	663,448	313	93,678	752	1,738,608	740	304,525	
<b>Married decedents, total</b>	<b>109,144</b>	<b>26,129,748</b>	<b>58,766</b>	<b>1,874,541</b>	<b>8,048</b>	<b>1,632,258</b>	<b>3,556</b>	<b>58,499</b>	<b>16,952</b>	<b>3,529,049</b>	<b>8,346</b>	<b>170,018</b>	<b>29,256</b>	<b>6,662,064</b>	<b>15,428</b>	<b>432,234</b>	
Under \$100,000	28,729	2,311,500	5,629	6,083	1,984	161,634	282	220	4,796	389,933	765	700	7,928	639,579	1,473	1,612	
\$100,000 under \$200,000	46,944	6,643,341	24,424	90,818	3,866	541,524	1,477	3,840	7,502	1,052,412	3,779	10,069	12,652	1,786,772	6,490	22,473	
\$200,000 under \$500,000	25,782	7,591,421	21,166	438,536	1,811	518,036	1,440	19,084	3,745	1,095,570	2,924	48,941	6,794	1,992,271	5,605	110,241	
\$500,000 under \$1,000,000	5,160	3,510,396	5,060	387,562	289	180,601	246	13,465	643	433,540	617	39,522	1,290	875,672	1,277	93,158	
\$1,000,000 or more	2,529	6,073,091	2,487	951,542	118	230,464	111	21,889	266	557,594	261	70,766	592	1,367,771	563	204,751	
<b>Widowed decedents, total</b>	<b>68,717</b>	<b>16,024,434</b>	<b>61,367</b>	<b>2,430,943</b>	<b>343</b>	<b>79,300</b>	<b>265</b>	<b>13,483</b>	<b>1,928</b>	<b>335,112</b>	<b>1,547</b>	<b>36,288</b>	<b>7,258</b>	<b>1,403,143</b>	<b>6,356</b>	<b>179,281</b>	
Under \$100,000	22,725	1,797,957	17,978	21,880	157	12,604	80	77	710	56,155	427	461	2,816	220,136	2,157	2,104	
\$100,000 under \$200,000	26,428	3,743,827	24,377	265,671	105	14,103	105	742	821	109,349	725	5,989	2,722	379,348	2,520	25,980	
\$200,000 under \$500,000	14,855	4,435,344	14,435	696,709	61	17,755	61	2,011	324	98,472	324	13,145	1,342	392,703	1,307	57,513	
\$500,000 under \$1,000,000	3,183	2,156,466	3,082	441,229	14	9,111	13	1,375	55	35,818	54	6,320	276	190,455	270	37,347	
\$1,000,000 or more	1,526	3,890,840	1,495	1,005,454	6	25,726	6	9,278	18	75,318	17	10,373	102	220,500	102	56,437	
<b>Single decedents, total</b>	<b>16,288</b>	<b>3,505,075</b>	<b>13,561</b>	<b>428,804</b>	<b>1,017</b>	<b>161,555</b>	<b>835</b>	<b>13,441</b>	<b>1,376</b>	<b>248,853</b>	<b>1,103</b>	<b>24,925</b>	<b>2,784</b>	<b>504,376</b>	<b>2,386</b>	<b>58,141</b>	
Under \$100,000	5,289	416,596	3,826	4,217	394	30,772	258	262	568	44,270	389	410	943	74,056	693	680	
\$100,000 under \$200,000	6,421	898,496	5,569	56,427	431	57,893	391	3,006	516	69,955	436	4,208	1,246	175,435	1,157	12,262	
\$200,000 under \$500,000	3,575	1,057,189	3,241	145,943	157	45,041	152	5,247	231	68,929	221	9,645	484	134,414	429	17,085	
\$500,000 under \$1,000,000	687	466,523	633	85,749	29	19,587	28	3,068	44	29,830	41	5,585	84	57,086	81	11,003	
\$1,000,000 or more	316	666,281	292	136,468	6	8,261	6	1,858	17	35,869	16	5,077	27	63,385	26	17,110	
<b>Other decedents, total</b>	<b>6,598</b>	<b>2,542,479</b>	<b>5,421</b>	<b>244,824</b>	<b>761</b>	<b>150,251</b>	<b>514</b>	<b>14,132</b>	<b>1,177</b>	<b>237,326</b>	<b>953</b>	<b>26,723</b>	<b>1,643</b>	<b>362,736</b>	<b>1,399</b>	<b>53,774</b>	
Under \$100,000	2,225	175,706	1,429	1,556	290	22,909	106	79	366	28,225	204	165	586	47,227	442	494	
\$100,000 under \$200,000	2,433	348,441	2,135	21,864	274	38,915	226	1,725	500	50,000	444	4,170	629	88,915	548	5,249	
\$200,000 under \$500,000	1,476	433,589	1,408	60,167	161	45,931	146	4,068	238	67,184	233	8,189	337	98,442	321	13,337	
\$500,000 under \$1,000,000	311	211,633	307	40,253	26	18,653	26	2,922	53	35,810	53	6,755	60	41,200	59	7,866	
\$1,000,000 or more	153	1,373,110	146	120,983	10	23,643	10	5,337	20	34,667	19	7,442	31	86,952	29	26,227	

Footnotes at end of table.

Table 8.—All Decedents: Number of Returns and Gross Estate, by Age and Marital Status of Decedent, and by Size of Gross Estate—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Marital status and size of gross estate	Age of decedent—Continued															
	70 to 79 years				80 to 89 years				90 years and over				Age unknown			
	Number of returns	Gross estate	Estate tax after credits		Number of returns	Gross estate	Estate tax after credits		Number of returns	Gross estate	Estate tax after credits		Number of returns	Gross estate	Estate tax after credits	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	
<b>All decedents, total</b>																
Under \$100,000	55,861	13,418,708	39,245	1,450,466	52,118	14,033,839	41,134	1,704,448	14,163	4,296,879	11,992	641,023	6,062	1,146,287	4,056	102,236
\$100,000 under \$200,000	16,303	1,297,749	8,351	9,707	14,893	1,177,686	9,282	11,393	4,034	325,276	2,996	4,222	2,200	173,537	977	1,149
\$200,000 under \$500,000	22,596	3,196,988	15,600	120,789	20,864	2,985,810	16,647	156,736	5,019	712,726	4,172	42,806	2,483	352,520	1,788	14,835
\$500,000 under \$1,000,000	13,049	3,853,393	11,460	381,422	12,205	3,658,413	11,199	457,123	3,646	1,105,323	3,042	160,924	1,103	325,665	1,026	32,780
\$1,000,000 or more	2,638	1,789,520	2,580	263,077	2,764	1,878,485	2,672	323,599	910	622,767	883	120,872	186	126,682	178	18,857
<b>Married decedents, total</b>	1,275	3,281,057	1,254	675,471	1,392	4,333,445	1,354	755,597	554	1,530,786	539	312,198	90	167,883	87	34,615
Under \$100,000	31,561	8,015,386	17,659	682,199	17,763	4,945,573	10,763	422,077	2,552	763,790	1,560	75,559	3,012	581,628	1,454	33,954
\$100,000 under \$200,000	8,069	644,248	1,777	1,993	4,268	342,364	984	1,189	684	54,491	210	249	1,000	79,252	138	122
\$200,000 under \$500,000	13,241	1,872,527	7,042	29,086	7,430	1,076,018	4,440	20,637	956	133,138	530	2,525	1,297	180,951	666	2,187
\$500,000 under \$1,000,000	7,794	2,299,757	6,411	143,366	4,435	1,329,954	3,735	53,422	627	188,630	536	15,355	576	167,202	515	8,127
\$1,000,000 or more	1,650	1,126,518	1,629	130,445	1,046	713,343	1,031	88,824	166	114,979	166	14,914	96	85,744	94	7,233
<b>Widowed decedents, total</b>	807	2,072,338	800	377,309	584	1,483,894	573	218,006	119	272,552	118	42,516	43	88,479	41	16,285
Under \$100,000	18,730	3,993,105	16,843	574,821	28,396	6,834,675	25,442	1,098,103	9,856	2,981,735	8,981	480,091	2,206	397,364	1,933	48,877
\$100,000 under \$200,000	6,451	510,685	5,167	6,055	8,846	697,419	7,054	8,822	2,849	230,031	2,430	3,497	896	70,927	663	865
\$200,000 under \$500,000	7,268	1,033,586	6,770	73,664	11,137	1,582,934	10,239	114,392	3,507	500,209	3,182	35,753	868	124,298	836	9,251
\$500,000 under \$1,000,000	3,903	1,158,059	3,823	181,150	6,342	1,903,474	6,145	302,584	2,535	760,591	2,432	123,368	348	104,290	343	16,938
\$1,000,000 or more	763	512,021	742	103,977	1,396	946,518	1,346	194,817	618	421,598	599	89,373	61	40,944	58	8,020
<b>Single decedents, total</b>	345	778,756	341	209,975	675	1,704,329	658	477,488	347	1,069,305	338	228,099	33	56,905	33	13,804
Under \$100,000	4,171	886,709	3,528	108,984	4,968	1,158,811	4,109	142,723	1,478	443,199	1,225	69,507	494	101,772	375	11,082
\$100,000 under \$200,000	1,338	107,016	1,067	1,225	1,465	113,840	1,023	1,133	421	34,733	316	450	160	11,899	80	56
\$200,000 under \$500,000	1,577	220,110	1,343	13,524	1,962	277,686	1,665	17,741	500	70,231	412	3,958	189	27,195	165	1,728
\$500,000 under \$1,000,000	1,021	297,233	906	41,346	1,181	354,757	1,093	51,418	387	122,780	337	16,744	114	34,035	103	4,458
\$1,000,000 or more	156	105,301	141	19,435	256	173,487	233	31,284	96	65,866	90	12,745	22	15,366	19	2,629
<b>Other decedents,* total</b>	79	157,049	71	33,454	104	238,840	95	41,147	74	149,589	70	35,610	9	13,288	8	2,212
Under \$100,000	1,399	523,508	1,215	84,462	991	1,094,980	820	41,545	277	108,155	226	15,866	350	65,523	294	8,323
\$100,000 under \$200,000	445	35,802	340	434	314	24,063	201	250	80	6,021	*40	*26	144	11,459	96	107
\$200,000 under \$500,000	510	70,766	445	4,515	335	49,171	303	3,966	*56	*9,148	*48	*570	129	20,086	121	1,669
\$500,000 under \$1,000,000	331	98,344	320	15,560	247	70,228	226	9,699	97	33,322	97	5,457	65	20,138	65	3,257
\$1,000,000 or more	69	45,681	68	9,220	66	45,136	62	8,674	30	20,324	28	3,840	7	4,629	7	976
	44	272,915	42	54,733	29	906,381	28	18,957	14	39,340	13	5,972	5	9,212	5	2,315

\* Estimate should be used with caution because of the small number of sample returns on which it is based

\* Includes legally separated, divorced, and "marital status unstated" decedents.

NOTE: Detail may not add to total because of rounding

Table 9.—Male Decedents: Number of Returns and Gross Estate, by Age and Marital Status of Decedent, and by Size of Gross Estate

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Marital status and size of gross estate	Age of decedent															
	Number of returns	Under 50 years				50 to 59 years				60 to 69 years						
		Estate tax after credits		Gross estate	Number of returns	Estate tax after credits		Gross estate	Number of returns	Estate tax after credits		Gross estate	Number of returns			
		Number of returns	Amount			Number of returns	Amount			Number of returns	Amount					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
All decedents, total	124,413	31,247,167	79,240	2,709,844	8,557	1,716,847	4,394	73,941	15,748	3,333,928	8,650	174,323	28,926	6,669,827	17,095	486,279
Under \$100,000	33,467	2,680,218	12,624	14,217	2,214	180,240	585	494	4,283	349,102	1,062	1,033	7,595	612,090	2,256	2,404
\$100,000 under \$200,000	51,926	3,369,996	32,002	195,183	3,975	555,636	1,846	7,478	6,919	974,284	3,776	14,979	12,435	1,763,963	7,057	34,392
\$200,000 under \$500,000	29,937	8,664,958	25,742	695,163	1,969	962,532	1,608	25,825	3,658	1,066,224	2,953	53,920	6,997	2,055,843	5,905	133,347
\$500,000 under \$1,000,000	6,112	4,135,924	5,988	542,375	284	191,016	266	15,792	640	432,425	617	42,851	1,321	895,992	1,309	103,667
\$1,000,000 or more	2,931	8,176,732	2,866	1,262,442	115	227,403	109	24,352	248	509,892	242	61,541	578	1,341,940	568	212,470
Married decedents, total	90,128	22,298,453	49,255	1,560,172	7,082	1,452,116	3,233	50,312	13,513	2,912,323	6,822	131,485	24,005	5,689,154	12,764	358,163
Under \$100,000	21,953	1,772,587	3,935	4,444	1,654	135,830	242	198	3,486	286,444	541	509	5,862	474,859	918	1,170
\$100,000 under \$200,000	38,883	5,525,883	20,688	67,590	3,414	478,009	1,341	3,537	6,021	848,452	2,990	7,345	10,503	1,491,040	5,280	15,716
\$200,000 under \$500,000	22,563	6,673,426	18,637	367,616	1,678	480,564	1,337	17,385	3,220	943,332	2,530	38,514	5,996	1,765,114	4,940	92,523
\$500,000 under \$1,000,000	4,529	3,082,363	4,450	326,678	235	157,505	218	10,953	564	381,267	543	33,060	1,131	786,317	1,120	78,061
\$1,000,000 or more	2,200	5,244,193	2,165	793,844	101	199,808	95	18,239	222	452,828	218	52,057	513	1,191,823	506	170,693
Widowed decedents, total	22,772	5,299,673	20,357	772,785	171	29,372	117	2,087	542	81,177	444	6,164	2,356	445,010	2,135	57,510
Under \$100,000	7,731	609,351	6,033	7,019	85	6,491	*32	*22	202	16,150	137	131	913	72,232	743	824
\$100,000 under \$200,000	8,709	1,227,583	8,156	87,958	*48	*6,749	*48	*254	254	36,853	222	1,998	848	117,458	807	8,267
\$200,000 under \$500,000	4,816	1,429,646	4,634	222,245	*30	*9,332	*30	*817	71	19,022	*71	*1,869	477	137,507	467	19,590
\$500,000 under \$1,000,000	1,019	687,609	1,000	142,706	*8	*6,001	*7	*895	**15	**11,152	**14	**2,166	94	64,941	94	13,118
\$1,000,000 or more	497	1,345,485	484	312,856	**	**	**	**	**	**	**	**	24	52,872	24	16,011
Single decedents, total	7,983	1,810,426	6,732	234,108	819	131,044	702	11,146	948	182,185	765	18,789	1,611	324,618	1,412	42,374
Under \$100,000	2,590	203,885	1,864	1,947	306	24,315	218	220	378	29,314	247	251	475	37,888	354	408
\$100,000 under \$200,000	3,049	429,447	2,687	27,965	351	47,197	327	2,486	338	45,616	298	2,879	736	105,780	679	7,235
\$200,000 under \$500,000	1,787	534,140	1,661	75,138	135	38,132	130	4,431	186	54,607	176	7,509	323	91,242	303	12,071
\$500,000 under \$1,000,000	392	268,889	367	51,358	22	14,608	22	2,329	35	24,316	33	4,582	57	37,862	57	7,598
\$1,000,000 or more	165	374,065	153	77,700	5	6,793	5	1,680	11	28,333	11	3,558	20	51,846	19	15,062
Other decedents, <sup>1</sup> total	3,530	1,638,616	2,896	142,779	485	104,315	342	10,396	745	158,242	619	17,885	954	211,045	784	28,132
Under \$100,000	1,193	94,394	792	807	169	13,605	*73	*54	217	17,195	137	132	345	27,110	241	202
\$100,000 under \$200,000	1,285	187,084	1,091	11,671	162	23,282	130	1,102	306	45,363	266	2,756	348	49,684	291	3,175
\$200,000 under \$500,000	791	227,386	760	30,627	126	34,523	111	3,192	181	51,264	176	6,028	201	61,981	195	9,163
\$500,000 under \$1,000,000	172	116,762	169	21,633	21	14,877	21	2,186	28	18,576	28	3,471	39	26,872	38	4,890
\$1,000,000 or more	89	1,212,989	84	78,042	7	18,028	7	3,862	13	25,845	12	5,497	21	45,396	19	10,703

Footnotes at end of table

Table 9.—Male Decedents: Number of Returns and Gross Estate, by Age and Marital Status of Decedent, and by Size of Gross Estate—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Marital status and size of gross estate	Age of decedent—Continued															
	70 to 79 years					80 to 89 years					90 years and over			Age unknown		
	Number of returns	Gross estate	Estate tax after credits	Number of returns	Amount	Number of returns	Gross estate	Estate tax after credits	Number of returns	Amount	Number of returns	Gross estate	Estate tax after credits	Number of returns	Amount	
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All decedents, total	34,838	8,917,220	22,533	870,555	26,577	7,997,701	19,619	792,958	6,122	2,011,963	4,786	282,762	3,645	699,681	2,163	49,025
Under \$100,000	9,504	759,685	3,869	4,420	6,980	550,016	3,458	4,113	1,680	134,101	1,045	1,360	1,211	94,982	369	394
\$100,000 under \$200,000	14,027	1,988,429	9,593	52,365	10,784	1,551,653	8,076	64,709	2,252	319,600	1,680	15,000	1,534	216,431	964	6,061
\$200,000 under \$500,000	8,601	2,553,554	7,410	207,047	6,479	1,946,339	5,800	197,927	1,532	483,742	1,407	60,848	721	214,343	659	16,712
\$500,000 under \$1,000,000	1,806	1,229,015	1,714	158,568	1,543	1,055,326	1,512	163,812	393	267,250	388	46,558	125	84,600	120	11,127
\$1,000,000 or more	900	2,386,537	887	447,956	791	2,794,367	773	362,397	265	827,269	256	138,997	54	89,325	51	14,731
Married decedents, total	25,824	8,778,119	14,528	561,689	14,824	4,266,265	9,227	364,696	2,312	703,262	1,425	69,058	2,568	497,213	1,256	24,768
Under \$100,000	6,219	497,686	1,244	1,376	3,327	266,441	717	865	603	47,871	177	241	802	63,256	96	85
\$100,000 under \$200,000	10,768	1,527,190	5,591	20,115	6,165	897,669	3,785	16,737	878	123,521	493	2,289	1,134	159,402	588	1,840
\$200,000 under \$500,000	6,704	1,990,827	5,583	120,014	3,887	1,172,601	3,300	78,296	568	171,408	493	14,113	510	149,579	454	6,771
\$500,000 under \$1,000,000	1,436	981,057	1,419	109,109	927	633,012	916	76,204	152	105,723	152	13,367	84	57,483	82	5,924
\$1,000,000 or more	697	1,781,160	691	311,075	518	1,296,342	509	192,594	111	254,739	110	39,038	38	67,492	36	10,147
Widowed decedents, total	6,194	1,312,579	5,588	188,869	9,547	2,178,347	8,547	340,982	3,336	1,141,308	2,998	163,739	626	111,879	528	13,334
Under \$100,000	2,286	181,165	1,811	2,089	3,047	237,713	2,353	2,863	949	76,147	796	1,069	249	19,453	161	222
\$100,000 under \$200,000	2,321	328,902	2,218	23,968	3,805	537,764	3,573	39,897	1,206	170,954	1,089	11,355	227	30,904	219	2,118
\$200,000 under \$500,000	1,228	265,157	1,208	56,892	2,028	603,487	1,966	94,791	862	258,115	822	42,168	120	37,026	120	6,119
\$500,000 under \$1,000,000	229	153,440	224	31,235	458	312,331	450	66,560	196	129,997	193	26,978	23	14,606	21	2,753
\$1,000,000 or more	130	283,915	127	74,685	209	487,052	205	136,871	123	506,095	118	82,169	7	9,891	7	2,121
Single decedents, total	2,161	480,449	1,842	62,899	1,792	498,542	1,500	66,120	395	137,470	302	25,961	257	56,117	209	6,819
Under \$100,000	762	61,671	626	721	485	36,541	315	269	112	8,920	64	44	72	5,237	40	24
\$100,000 under \$200,000	717	101,637	596	6,840	662	93,431	582	6,139	136	19,818	104	1,108	109	15,968	101	1,279
\$200,000 under \$500,000	532	155,235	482	22,968	468	147,091	443	21,810	87	30,116	77	4,044	56	17,717	50	2,306
\$500,000 under \$1,000,000	101	68,467	92	12,990	127	88,408	115	16,741	36	25,467	35	5,227	14	9,762	13	1,891
\$1,000,000 or more	49	93,440	46	19,381	50	133,070	45	21,161	24	53,150	22	15,538	6	7,433	5	1,320
Other decedents, <sup>1</sup> total	659	346,073	575	57,097	414	954,547	345	21,160	79	29,923	61	4,005	194	34,472	170	4,104
Under \$100,000	237	18,964	188	234	121	9,321	73	1,115	16	1,163	8	7	88	7,036	72	63
\$100,000 under \$200,000	221	30,701	188	1,641	152	22,589	136	1,936	32	5,307	24	237	64	10,156	56	824
\$200,000 under \$500,000	137	42,335	137	7,174	96	23,160	91	3,031	15	4,103	15	524	35	10,022	35	1,516
\$500,000 under \$1,000,000	40	26,050	39	5,234	31	21,575	31	4,307	9	6,064	8	386	4	2,748	4	559
\$1,000,000 or more	24	228,022	23	42,815	14	877,902	14	11,771	7	13,285	6	2,252	3	4,509	3	1,143

<sup>1</sup>Estimates should be used with caution because of the small number of sample returns on which it is based.

\*Indicates (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

<sup>2</sup>Includes legally separated, divorced, and marital status unstated decedents.

NOTE: Detail may not add to total because of rounding.

Table 10.—Female Decedents: Number of Returns and Gross Estate, by Age and Marital Status of Decedent, and by Size of Gross Estate

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Marital status and size of gross estate	Age of decedent																
	Number of returns	Estate tax after credits				Under 50 years				50 to 59 years				60 to 69 years			
		Gross estate	Number of returns	Amount		Number of returns	Gross estate	Number of returns	Estate tax after credits	Number of returns	Gross estate	Number of returns	Estate tax after credits	Number of returns	Gross estate	Number of returns	Estate tax after credits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
All decedents, total	76,334	16,954,567	59,875	2,269,267	1,612	306,517	776	25,613	5,685	1,016,412	3,299	83,631	12,015	2,262,492	8,474	237,151	
Under \$100,000	25,501	2,021,530	16,238	19,519	611	47,680	161	144	2,157	169,481	723	703	4,678	368,908	2,509	2,487	
\$100,000 under \$200,000	30,300	4,264,110	24,303	235,597	701	96,798	353	1,835	2,420	328,973	1,608	9,458	4,814	668,508	3,658	31,473	
\$200,000 under \$500,000	15,731	4,652,944	14,508	645,218	221	64,212	191	4,985	155	261,931	749	28,001	1,960	561,986	1,757	65,429	
\$500,000 under \$1,000,000	3,229	2,189,393	3,092	412,418	54	37,135	47	5,039	180	102,573	148	15,332	389	268,421	378	45,707	
\$1,000,000 or more	1,573	3,826,590	1,534	952,004	25	60,691	24	14,011	73	153,556	71	32,137	174	396,668	172	92,055	
Married decedents, total	19,016	3,831,295	9,511	314,369	966	180,142	323	8,187	3,439	616,726	1,524	38,533	5,251	972,910	2,664	74,071	
Under \$100,000	6,776	538,913	1,694	1,639	330	25,804	40	22	1,310	103,490	224	190	2,066	164,720	555	441	
\$100,000 under \$200,000	8,061	1,117,458	4,356	23,228	452	63,115	136	303	1,481	203,960	789	2,724	2,149	295,731	1,210	6,757	
\$200,000 under \$500,000	3,219	917,994	2,529	70,920	133	37,472	103	1,699	525	152,238	394	10,427	798	227,157	665	17,718	
\$500,000 under \$1,000,000	631	428,032	610	60,884	34	23,096	28	2,512	79	52,273	74	6,462	159	109,355	157	15,097	
\$1,000,000 or more	329	828,897	322	157,698	17	30,655	16	3,651	44	104,765	43	18,728	79	175,948	77	34,057	
Widowed decedents, total	45,945	10,724,761	41,010	1,658,158	172	49,928	148	11,396	1,386	253,935	1,103	30,124	4,902	958,132	4,221	121,671	
Under \$100,000	14,994	1,188,605	11,945	14,861	772	6,114	48	55	508	40,005	290	330	1,903	147,903	1,414	1,480	
\$100,000 under \$200,000	17,719	2,516,245	16,221	177,713	57	7,354	57	388	567	74,496	503	3,991	1,874	261,891	1,713	17,613	
\$200,000 under \$500,000	10,039	3,005,698	9,751	474,464	31	8,423	31	1,194	253	79,450	253	11,276	865	255,196	840	37,923	
\$500,000 under \$1,000,000	2,164	1,468,857	2,082	298,522	8	5,084	8	1,051	42	27,552	41	4,582	182	125,514	176	24,228	
\$1,000,000 or more	1,029	2,545,356	1,011	692,598	4	22,953	4	8,708	16	32,432	16	9,945	78	167,628	78	40,425	
Single decedents, total	8,305	1,694,649	6,829	194,696	198	30,511	133	2,295	428	66,668	338	6,136	1,173	179,758	974	15,767	
Under \$100,000	2,699	212,701	1,962	2,269	88	6,458	40	42	190	14,956	142	149	468	36,168	339	272	
\$100,000 under \$200,000	3,372	469,049	2,862	28,462	80	10,697	64	520	178	24,340	138	1,329	510	69,655	478	5,028	
\$200,000 under \$500,000	1,788	523,049	1,580	70,804	22	6,908	22	816	45	14,322	45	2,135	161	43,173	126	5,014	
\$500,000 under \$1,000,000	295	197,633	266	34,392	**8	**6,448	**7	**917	9	5,514	8	1,003	27	19,224	24	3,405	
\$1,000,000 or more	151	292,216	139	58,768	**	**	**	**	6	7,536	5	1,519	7	11,538	7	2,048	
Other decedents, <sup>1</sup> total	3,068	703,863	2,525	102,045	276	45,936	172	3,736	432	79,084	334	8,838	689	151,691	615	25,642	
Under \$100,000	1,032	81,312	637	750	121	9,304	33	25	149	11,030	67	33	241	20,116	201	293	
\$100,000 under \$200,000	1,148	161,358	1,044	10,193	112	15,633	96	623	194	26,077	178	1,414	281	39,231	257	2,075	
\$200,000 under \$500,000	685	206,202	648	29,540	35	11,409	35	876	57	15,920	57	2,162	136	36,461	126	4,773	
\$500,000 under \$1,000,000	139	94,871	134	18,620	5	3,975	5	736	25	17,234	25	3,284	21	14,328	21	2,776	
\$1,000,000 or more	64	160,121	62	42,941	3	5,615	3	1,475	7	8,823	7	1,945	10	41,554	10	15,524	

Footnotes at end of table

Table 10.—Female Decedents: Number of Returns and Gross Estate, by Age and Marital Status of Decedent, and by Size of Gross Estate—Continued

(All figures are estimates based on sample—money amounts are in thousands of dollars)

Marital status and size of gross estate	Age of decedent—Continued															
	70 to 79 years				80 to 89 years				90 years and over				Age unknown			
	Number of returns	Gross estate	Estate tax after credits		Number of returns	Gross estate	Estate tax after credits		Number of returns	Gross estate	Estate tax after credits		Number of returns	Gross estate	Estate tax after credits	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All decedents, total	21,023	4,501,487	16,712	579,911	25,541	6,138,138	21,515	911,490	8,041	2,284,916	7,206	378,291	2,417	446,606	1,893	53,211
Under \$100,000	6,799	538,063	4,482	5,288	7,913	627,670	5,804	7,281	2,354	191,175	1,951	2,862	989	78,554	608	755
\$100,000 under \$200,000	8,569	1,208,560	7,007	68,224	10,080	1,434,156	8,571	92,027	2,767	393,126	2,482	27,806	949	136,089	248	8,774
\$200,000 under \$500,000	4,448	1,299,839	4,050	174,375	5,726	1,712,075	5,399	259,196	2,114	641,581	1,995	100,076	382	111,321	367	16,067
\$500,000 under \$1,000,000	832	560,506	806	104,509	1,221	823,159	1,160	159,787	517	355,517	495	74,315	61	42,083	58	7,730
\$1,000,000 or more	375	894,520	367	227,515	601	1,539,078	581	393,200	289	703,517	283	173,202	36	78,559	36	19,894
Married decedents, total	5,737	1,237,266	3,131	120,510	2,839	879,308	1,536	57,381	240	60,527	135	6,501	444	84,415	198	9,186
Under \$100,000	1,850	146,360	533	617	941	75,923	267	324	81	6,620	*33	*8	198	15,996	*42	*37
\$100,000 under \$200,000	2,473	345,337	1,451	8,971	1,265	178,149	655	3,900	78	9,617	*37	*226	163	21,549	78	347
\$200,000 under \$500,000	1,090	308,930	828	23,352	548	157,353	435	15,126	59	17,221	*43	*1,242	66	17,623	61	1,356
\$500,000 under \$1,000,000	214	145,461	210	21,336	119	80,331	115	12,619	14	9,256	14	1,548	12	1,310	12	1,310
\$1,000,000 or more	110	291,178	109	66,234	66	187,551	64	25,412	8	17,813	8	3,478	5	20,966	5	6,138
Widowed decedents, total	12,536	2,680,526	11,255	385,952	18,849	4,856,328	18,895	757,121	6,520	1,840,427	5,993	316,352	1,580	285,485	1,405	35,543
Under \$100,000	4,165	329,520	3,356	3,966	5,799	459,706	4,701	5,959	1,900	153,883	1,634	2,428	647	51,474	502	642
\$100,000 under \$200,000	4,947	704,684	4,552	49,695	7,332	1,045,171	6,666	74,495	2,301	329,255	2,113	24,398	641	93,394	617	7,133
\$200,000 under \$500,000	2,675	792,902	2,615	124,258	4,314	1,299,987	4,179	207,793	1,673	502,476	1,610	81,200	228	67,264	223	10,819
\$500,000 under \$1,000,000	534	358,580	518	72,742	938	634,187	896	128,256	422	291,601	406	62,395	38	26,338	37	5,266
\$1,000,000 or more	215	494,840	214	135,290	466	1,217,277	453	340,617	224	563,211	220	145,931	26	47,015	26	11,682
Single decedents, total	2,010	406,259	1,686	46,085	3,176	660,069	2,609	78,604	1,083	305,729	923	43,546	237	45,655	166	4,263
Under \$100,000	576	45,345	441	504	980	77,299	708	863	309	25,813	252	407	88	6,661	*40	*32
\$100,000 under \$200,000	860	118,473	747	6,684	1,300	184,255	1,083	11,603	364	50,413	308	2,850	80	11,217	*64	*449
\$200,000 under \$500,000	489	141,998	424	18,379	713	207,666	650	29,609	300	92,664	260	12,700	58	16,318	53	2,151
\$500,000 under \$1,000,000	55	36,834	49	6,445	129	85,079	118	14,543	60	40,399	55	7,517	8	5,604	6	738
\$1,000,000 or more	30	63,609	25	14,073	54	105,770	50	19,986	50	96,439	48	20,072	3	5,855	3	892
Other decedents, <sup>1</sup> total	740	177,436	640	27,364	577	140,433	475	20,384	198	78,233	165	11,861	156	31,051	124	4,220
Under \$100,000	208	16,838	152	200	193	14,742	128	134	*64	*4,858	*32	*20	*56	*4,423	*24	*44
\$100,000 under \$200,000	289	40,065	257	2,874	183	26,582	167	2,029	*24	*3,841	*24	*333	*65	*9,929	*65	*846
\$200,000 under \$500,000	194	56,009	183	8,386	151	47,068	135	6,667	82	29,219	82	4,934	*30	*10,116	*30	*1,741
\$500,000 under \$1,000,000	29	19,630	29	3,986	35	23,562	31	4,367	21	14,260	20	2,854	*5	*6,583	*5	*1,588
\$1,000,000 or more	20	44,893	19	11,918	15	28,479	14	7,186	7	26,054	7	3,721	**	**	**	**

<sup>1</sup> Estimate should be used with caution because of the small number of sample returns on which it is based.

\*\* Identifies (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

\* Includes legally separated, divorced, and "marital status unstated" decedents.

NOTE: Detail may not add to total because of rounding.

**Table 11.—Returns With Bequests to Surviving Spouse and Marital Deduction: Total Bequests to Surviving Spouse, Adjusted Gross Estate, and Marital Deduction, by Size of Gross Estate for Decedents Who Died in 1976 or Prior Years**

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of gross estate	Number of returns with bequests to surviving spouse and marital deduction	Gross estate	Total bequests to surviving spouse	Adjusted gross estate	Marital deduction	Total deductions	Taxable estate		Estate tax before credits	Estate tax after credits
							Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>Grand total</b> .....	<b>80,713</b>	<b>19,105,053</b>	<b>11,857,710</b>	<b>18,889,909</b>	<b>7,580,382</b>	<b>14,683,875</b>	<b>43,484</b>	<b>5,033,795</b>	<b>1,408,450</b>	<b>1,257,850</b>
<b>Taxable returns, total</b> .....	<b>43,349</b>	<b>15,345,962</b>	<b>8,571,067</b>	<b>13,412,855</b>	<b>5,981,197</b>	<b>10,318,822</b>	<b>43,349</b>	<b>5,027,123</b>	<b>1,406,948</b>	<b>1,257,850</b>
\$60,000 under \$70,000 .....	*74	*4,977	*1,050	*3,294	*166	*4,811	*74	*166	*6	*6
\$70,000 under \$80,000 .....	242	18,142	3,506	13,036	1,254	16,735	242	1,407	66	66
\$80,000 under \$90,000 .....	425	36,175	9,320	24,912	3,306	31,950	425	4,225	261	250
\$90,000 under \$100,000 .....	448	42,651	9,176	29,181	5,288	35,376	448	7,275	579	568
\$100,000 under \$120,000 .....	971	107,399	31,435	77,269	19,961	87,910	971	19,489	1,939	1,913
\$120,000 under \$150,000 .....	7,612	1,040,094	788,265	950,116	441,951	955,142	7,612	84,949	8,205	8,060
\$150,000 under \$200,000 .....	10,837	1,871,965	1,403,027	1,697,890	798,709	1,590,237	10,837	281,725	32,606	31,908
\$200,000 under \$300,000 .....	10,260	2,484,835	1,717,627	2,223,463	1,038,511	1,874,724	10,260	610,107	103,215	99,710
\$300,000 under \$500,000 .....	6,686	2,544,334	1,505,064	2,234,097	1,020,432	1,676,172	6,686	868,160	200,264	188,588
\$500,000 under \$1,000,000 .....	3,843	2,620,272	1,298,836	2,268,772	1,005,103	1,517,432	3,843	1,102,838	301,183	276,060
\$1,000,000 under \$2,000,000 .....	1,312	1,772,336	752,260	1,523,044	652,668	949,627	1,312	822,709	253,667	225,567
\$2,000,000 under \$3,000,000 .....	300	728,985	284,094	614,504	259,575	375,627	300	353,358	121,307	105,418
\$3,000,000 under \$5,000,000 .....	211	800,825	277,685	660,731	252,689	393,838	211	406,986	159,536	135,709
\$5,000,000 under \$10,000,000 .....	97	651,500	235,015	536,189	227,560	372,774	97	278,726	122,974	103,050
\$10,000,000 or more .....	31	621,471	254,709	556,357	254,026	436,468	31	185,003	101,141	80,977
<b>Nontaxable returns, total</b> .....	<b>37,364</b>	<b>3,759,091</b>	<b>3,086,643</b>	<b>3,277,054</b>	<b>1,599,185</b>	<b>4,365,054</b>	<b>135</b>	<b>6,672</b>	<b>1,503</b>	<b>—</b>
\$60,000 under \$70,000 .....	4,660	305,262	253,337	274,814	130,301	437,449	—	—	—	—
\$70,000 under \$80,000 .....	5,635	423,700	349,552	383,598	184,593	559,937	—	—	—	—
\$80,000 under \$90,000 .....	6,018	510,676	436,556	464,259	227,884	633,908	*8	*14	(1)	—
\$90,000 under \$100,000 .....	5,254	498,534	435,188	449,749	222,325	585,046	—	—	—	—
\$100,000 under \$120,000 .....	10,035	1,105,419	956,997	1,013,867	504,691	1,197,322	—	—	—	—
\$120,000 under \$150,000 .....	4,523	581,376	480,711	490,182	243,992	607,155	*56	*346	*17	—
\$150,000 under \$200,000 .....	803	136,539	93,191	78,505	38,445	145,625	*16	*618	*101	—
\$200,000 under \$300,000 .....	301	70,921	38,769	34,768	16,999	73,604	*31	*1,082	*138	—
\$300,000 under \$500,000 .....	89	31,939	15,688	12,140	5,305	32,434	*16	*1,360	*296	—
\$500,000 under \$1,000,000 .....	28	18,922	6,602	13,608	5,013	17,608	*8	*3,252	*951	—
\$1,000,000 or more .....	18	75,803	20,052	61,565	19,635	74,965	**	**	**	—

\* Estimate should be used with caution because of the small number of sample returns on which it is based

\*\* Identifier (e) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class

† Less than \$500

NOTE: Detail may not add to total because of rounding

**Table 12.—Returns With Bequests to Surviving Spouse and Marital Deduction: Total Bequests to Surviving Spouse, Adjusted Gross Estate, and Marital Deduction, by Size of Gross Estate for Decedents Who Died in 1977**

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of gross estate	Number of returns with bequests to surviving spouse and marital deduction	Gross estate	Total bequests to surviving spouse	Adjusted gross estate	Marital deduction	Total deductions	Taxable estate		Estate tax before credits	Estate tax after credits
							Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>Grand total</b> .....	<b>13,665</b>	<b>4,196,176</b>	<b>2,634,031</b>	<b>3,792,303</b>	<b>2,372,026</b>	<b>2,800,671</b>	<b>9,159</b>	<b>1,395,303</b>	<b>463,666</b>	<b>255,673</b>
<b>Taxable returns, total</b> .....	<b>3,040</b>	<b>2,033,757</b>	<b>672,740</b>	<b>1,614,510</b>	<b>724,362</b>	<b>965,486</b>	<b>3,040</b>	<b>1,068,269</b>	<b>368,753</b>	<b>255,873</b>
Under \$120,000 .....	—	—	—	—	—	—	—	—	—	—
\$120,000 under \$150,000 .....	*65	*9,040	*2,074	*6,773	*2,074	*2,503	*65	*6,537	*1,623	*413
\$150,000 under \$200,000 .....	229	40,349	9,920	34,074	7,504	10,036	229	30,312	7,730	1,081
\$200,000 under \$300,000 .....	622	158,482	59,260	129,374	46,388	56,731	622	101,750	27,020	8,591
\$300,000 under \$500,000 .....	1,007	401,945	226,161	369,554	186,981	212,794	1,007	189,151	51,619	20,735
\$500,000 under \$1,000,000 .....	782	533,067	286,288	479,706	218,808	263,853	782	269,213	80,732	52,262
\$1,000,000 under \$2,000,000 .....	242	322,332	141,923	286,689	124,484	159,722	242	162,610	53,566	41,428
\$2,000,000 under \$3,000,000 .....	47	114,402	45,827	97,086	39,380	52,176	47	62,225	22,892	18,535
\$3,000,000 under \$5,000,000 .....	24	92,212	31,912	75,040	29,370	45,402	24	46,810	19,095	15,297
\$5,000,000 under \$10,000,000 .....	16	98,084	36,983	83,106	36,979	57,363	16	40,721	17,825	14,774
\$10,000,000 or more .....	6	263,844	32,393	253,108	32,393	104,905	6	158,939	106,650	82,557
<b>Nontaxable returns, total</b> .....	<b>10,825</b>	<b>2,162,421</b>	<b>1,761,291</b>	<b>1,977,793</b>	<b>1,647,664</b>	<b>1,835,365</b>	<b>6,119</b>	<b>327,034</b>	<b>75,115</b>	<b>—</b>
Under \$120,000 .....	105	11,264	9,234	10,709	9,229	9,728	32	*1,536	*337	—
\$120,000 under \$150,000 .....	2,766	373,274	299,825	341,699	292,055	320,166	1,229	*5,108	11,812	—
\$150,000 under \$200,000 .....	3,818	654,817	530,101	602,959	510,990	560,646	1,948	94,170	21,620	—
\$200,000 under \$300,000 .....	3,025	724,278	596,413	670,924	570,221	626,420	1,882	97,858	22,537	—
\$300,000 under \$500,000 .....	1,062	365,575	309,673	331,887	254,236	289,895	986	75,679	17,596	—
\$500,000 under \$1,000,000 .....	44	26,838	14,753	15,484	9,767	22,426	38	4,412	1,150	—
\$1,000,000 or more .....	5	8,377	1,293	4,131	1,165	6,105	4	272	62	—

\* Estimate should be used with caution because of the small number of sample returns on which it is based

NOTE: Detail may not add to total because of rounding

**Table 13.—Number of Returns and Taxable Estate by Size of Gross Estate and by Marginal Tax Rate, for Decedents Who Died in 1976 or Prior Years**

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Marginal tax rate	Total		Size of gross estate									
	Number of returns	Taxable estate	Under \$100,000		\$100,000 under \$200,000		\$200,000 under \$500,000		\$500,000 under \$1,000,000		\$1,000,000 or more	
			Number of returns	Taxable estate	Number of returns	Taxable estate	Number of returns	Taxable estate	Number of returns	Taxable estate	Number of returns	Taxable estate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
<b>Returns with taxable estate</b>												
All marginal rates, total .....	126,368	16,328,147	29,047	427,445	51,615	2,480,338	34,463	5,042,595	7,467	3,037,737	3,756	5,340,032
3 Percent .....	9,500	23,908	5,450	13,754	3,890	9,740	147	377	*9	*27	*4	*9
7 Percent .....	8,926	67,220	5,501	41,339	3,314	25,073	103	749	*6	*44	*2	*14
11 Percent .....	14,990	222,292	9,043	133,612	5,568	82,721	347	5,490	20	310	12	160
14 Percent .....	12,631	313,060	6,990	171,665	5,018	125,900	595	14,799	22	548	*6	*148
18 Percent .....	10,123	353,001	2,063	67,075	6,362	224,266	1,679	60,989	12	427	*7	*248
22 Percent .....	8,055	360,775	—	—	5,718	256,210	2,315	103,564	19	864	*3	*137
25 Percent .....	6,720	369,000	—	—	4,695	257,952	2,001	109,731	19	1,042	*5	*275
28 Percent .....	17,709	1,379,360	—	—	12,178	945,477	5,442	426,578	71	5,813	18	1,493
30 Percent .....	23,626	3,680,786	—	—	4,872	552,999	16,840	2,750,674	1,821	360,107	93	17,006
32 Percent .....	8,727	3,005,654	—	—	—	—	4,994	1,569,643	3,251	1,232,861	482	203,149
35 Percent .....	2,435	1,479,027	—	—	—	—	—	—	1,839	1,112,433	596	386,594
37 Percent .....	1,042	894,127	—	—	—	—	—	—	398	323,261	644	570,866
39 Percent .....	585	652,294	—	—	—	—	—	—	—	—	585	652,294
42 Percent .....	331	451,624	—	—	—	—	—	—	—	—	331	451,624
45 Percent .....	391	673,925	—	—	—	—	—	—	—	—	391	673,925
49 Percent .....	170	378,940	—	—	—	—	—	—	—	—	170	378,940
53 Percent .....	110	297,347	—	—	—	—	—	—	—	—	110	297,347
56 Percent .....	71	230,278	—	—	—	—	—	—	—	—	71	230,278
59 Percent .....	55	204,534	—	—	—	—	—	—	—	—	55	204,534
63 Percent .....	55	243,438	—	—	—	—	—	—	—	—	55	243,438
67 Percent .....	35	191,995	—	—	—	—	—	—	—	—	35	191,995
70 Percent .....	23	146,172	—	—	—	—	—	—	—	—	23	146,172
73 Percent .....	12	90,839	—	—	—	—	—	—	—	—	12	90,839
76 Percent .....	18	157,381	—	—	—	—	—	—	—	—	18	157,381
77 Percent .....	28	461,169	—	—	—	—	—	—	—	—	28	461,169

\* Estimate should be used with caution because of the small number of sample returns on which it is based.  
 NOTE: Detail may not add to total because of rounding.

**Table 14.—Number of Returns and Taxable Estate by Size of Gross Estate and by Marginal Tax Rate, for Decedents Who Died in 1977**

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Marginal tax rate	Total		Size of gross estate							
	Number of returns	Taxable estate	Under \$200,000		\$200,000 under \$500,000		\$500,000 under \$1,000,000		\$1,000,000 or more	
			Number of returns	Taxable estate	Number of returns	Taxable estate	Number of returns	Taxable estate	Number of returns	Taxable estate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>Returns with taxable estate</b>										
All marginal rates, total .....	21,626	4,576,050	10,453	1,109,610	9,001	1,621,384	1,688	768,954	684	1,076,101
18 Percent .....	1,516	4,857	1,005	2,823	500	1,990	10	40	*1	*4
20 Percent .....	539	7,888	273	4,096	262	3,736	*4	*55	—	—
22 Percent .....	983	28,958	512	14,832	461	13,879	*9	*227	*1	*20
24 Percent .....	757	38,020	365	18,300	382	19,252	10	469	—	—
26 Percent .....	983	68,547	594	41,192	375	26,390	*7	*479	*7	*487
28 Percent .....	1,071	96,210	582	52,028	469	42,394	17	1,523	*3	*264
30 Percent .....	6,467	807,412	5,104	641,101	1,335	162,925	23	2,770	*5	*616
32 Percent .....	5,031	949,794	2,018	335,238	2,883	586,534	124	26,851	*6	*1,170
34 Percent .....	3,170	1,071,269	—	—	2,334	764,284	777	282,600	59	24,385
37 Percent .....	691	410,630	—	—	—	—	560	331,880	131	78,750
39 Percent .....	248	212,728	—	—	—	—	147	122,059	101	90,669
41 Percent .....	119	133,032	—	—	—	—	—	—	119	133,032
43 Percent .....	77	104,902	—	—	—	—	—	—	77	104,902
45 Percent .....	68	116,588	—	—	—	—	—	—	68	116,588
49 Percent .....	39	87,156	—	—	—	—	—	—	39	87,156
53 Percent .....	17	46,159	—	—	—	—	—	—	17	46,159
57 Percent .....	14	45,948	—	—	—	—	—	—	14	45,948
61 Percent .....	11	41,057	—	—	—	—	—	—	11	41,057
65 Percent .....	*6	*25,647	—	—	—	—	—	—	*6	*25,647
69 Percent .....	*2	*9,569	—	—	—	—	—	—	*2	*9,569
70 Percent .....	17	269,680	—	—	—	—	—	—	17	269,680

\* Estimate should be used with caution because of the small number of sample returns on which it is based.  
 NOTE: Detail may not add to total because of rounding.

Table 15.—Taxable Estate and Tax, Classified by Both the Marginal Rate and Each Rate at Which Tax was Computed, for Decedents Who Died in 1976 or Prior Years

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Marginal tax rate	Returns classified by the highest marginal rate at which tax was computed						Returns classified by each rate at which tax was computed					
	Number of Returns	Gross estate	Taxable estate		Estate tax before credits		Estate tax after credits		Number of returns	Taxable estate	Estate tax generated at each rate	
			At all rates	At marginal rates	Generated at all rates	Generated at marginal rates	Total	As a percent of— Gross estate				Taxable estate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Returns with taxable estate												
All marginal rates, total	126,368	35,119,474	16,328,147	3,666,487	4,722,535	1,241,016	4,174,485	11.9	25.6	126,368	16,326,147	4,722,535
3 Percent	9,500	958,804	23,908	23,908	715	715	708	0.1	3.0	126,368	608,248	18,245
7 Percent	8,926	925,895	67,220	22,590	2,917	1,578	2,885	0.3	4.3	116,868	562,300	39,358
11 Percent	14,990	1,731,767	222,292	72,392	15,452	7,957	15,203	0.9	6.8	107,942	1,001,912	110,204
14 Percent	12,631	1,602,615	313,060	60,440	28,667	8,457	28,375	1.8	9.1	92,952	863,650	120,907
18 Percent	10,123	1,410,815	353,001	49,311	39,241	8,872	38,731	2.7	11.0	80,321	751,291	135,229
22 Percent	8,055	1,237,370	360,775	38,575	47,147	8,483	46,095	3.7	12.8	70,198	660,005	145,198
25 Percent	6,720	1,123,514	369,000	33,000	55,288	8,248	53,839	4.8	14.6	62,143	587,230	146,805
28 Percent	17,709	3,519,415	1,379,360	316,820	256,940	88,704	246,416	7.0	17.9	55,423	1,825,380	511,101
30 Percent	23,626	7,106,941	3,680,786	1,318,186	884,509	395,451	826,185	11.6	22.4	37,714	3,431,386	1,029,411
32 Percent	8,727	4,827,650	3,005,654	823,904	637,006	263,642	755,481	15.6	25.1	14,088	2,164,154	692,522
35 Percent	2,435	2,250,037	1,479,027	261,527	446,310	91,530	393,845	17.5	26.6	5,361	993,027	347,555
37 Percent	1,042	1,302,372	894,127	112,627	284,665	41,670	248,266	19.1	27.8	2,926	583,627	215,940
39 Percent	585	954,434	652,294	67,294	216,777	26,243	187,953	19.7	28.8	1,884	392,044	152,895
42 Percent	331	647,479	451,624	37,874	155,984	15,904	134,505	20.8	29.8	1,299	279,874	117,544
45 Percent	391	1,009,914	673,925	87,425	245,867	39,341	208,610	20.7	31.0	968	375,925	169,166
49 Percent	170	588,540	378,940	38,940	147,123	19,079	123,641	21.0	32.6	577	242,440	118,794
53 Percent	110	414,790	297,347	22,347	121,647	11,845	102,236	24.6	34.4	407	170,847	90,550
56 Percent	71	324,087	230,278	17,278	99,361	9,674	82,309	25.4	35.7	237	130,278	72,594
59 Percent	55	318,902	204,534	12,034	91,976	7,100	75,589	23.7	37.0	226	97,534	57,545
63 Percent	55	402,903	243,438	23,438	115,866	14,765	97,763	24.3	40.2	171	139,438	87,845
67 Percent	35	341,812	191,995	16,995	97,774	11,387	79,118	23.1	41.2	116	97,995	65,657
70 Percent	23	206,715	146,172	8,172	77,899	5,721	64,121	31.0	43.9	81	66,172	46,321
73 Percent	12	117,936	90,839	6,039	51,051	4,992	42,402	36.0	46.7	38	52,859	36,572
76 Percent	18	232,958	157,381	13,381	92,397	10,169	76,166	32.7	48.4	46	69,381	52,729
77 Percent	28	1,561,809	461,169	181,169	309,956	139,489	244,045	15.6	52.9	28	181,169	139,489

NOTE: Detail may not add to total because of rounding.

Table 16.—Taxable Estate and Tax, Classified by Both the Marginal Rate and Each Rate at Which Tax was Computed, for Decedents Who Died in 1977

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Marginal tax rate	Returns classified by the highest marginal rate at which tax was computed							Returns classified by each rate at which tax was computed				
	Number of Returns	Gross estate	Taxable estate		Estate tax before credits		Estate tax after credits		Number of returns	Taxable estate	Estate tax generated at each rate	
			At all rates	At marginal rates	Generated at all rates	Generated at marginal rates	Total	As a percent of—				
								Gross estate				Taxable estate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Returns with taxable estate												
All marginal rates, total .....	21,828	7,311,250	4,578,050	1,014,460	1,449,478	407,886	804,826	11.0	17.6	21,828	4,578,050	1,449,478
18 Percent .....	1,516	295,738	4,857	4,857	874	874	*5	—	0.1	21,826	207,957	37,432
20 Percent .....	539	115,395	7,888	2,498	1,470	2,498	*12	—	0.1	20,310	200,208	40,041
22 Percent .....	983	214,994	28,958	9,298	5,781	2,045	*180	0.1	0.6	19,771	385,058	84,712
24 Percent .....	757	168,847	38,020	7,740	8,065	1,858	*205	0.1	0.5	18,788	368,360	88,406
28 Percent .....	983	232,486	68,547	9,567	15,266	2,487	*204	0.1	0.3	18,031	350,527	91,136
30 Percent .....	1,071	248,821	96,210	10,530	22,441	2,948	*96	—	0.1	17,048	330,070	92,420
32 Percent .....	6,467	1,154,135	807,412	160,712	202,127	48,213	14,171	1.2	1.8	15,977	636,212	190,863
34 Percent .....	5,031	1,221,637	949,794	195,144	257,648	62,445	99,643	8.2	10.5	9,510	643,044	205,773
36 Percent .....	3,170	1,442,359	1,071,269	278,769	319,219	94,783	202,164	14.0	18.9	4,479	606,019	206,048
37 Percent .....	691	548,494	410,630	65,130	131,756	24,059	98,650	18.0	24.0	1,309	219,630	81,264
39 Percent .....	248	289,495	212,728	26,728	72,002	10,424	56,728	19.6	26.7	618	119,228	46,499
41 Percent .....	119	186,732	133,032	14,032	46,903	5,753	37,729	20.2	28.4	370	76,782	31,481
43 Percent .....	77	153,550	104,902	8,652	38,239	3,720	31,090	20.2	29.6	251	52,152	22,425
45 Percent .....	68	166,007	116,588	14,588	44,359	6,564	36,327	21.9	31.2	174	67,588	30,414
49 Percent .....	39	114,647	87,156	9,156	34,938	4,486	28,532	24.9	32.7	106	42,656	20,901
53 Percent .....	17	66,503	48,159	3,659	19,378	1,939	15,998	24.1	34.7	67	28,659	15,189
57 Percent .....	14	60,134	45,948	3,948	20,322	2,250	16,828	28.0	36.6	50	21,948	12,510
61 Percent .....	11	46,360	41,057	2,557	18,893	*1,560	15,564	33.6	37.9	36	15,057	9,185
65 Percent .....	**8	**48,050	**35,216	**2,216	**17,160	**1,464	**13,376	30.7	39.5	25	11,147	7,246
69 Percent .....	**	**	**	**	**	**	**	21.5	33.8	19	9,069	6,258
70 Percent .....	17	536,866	269,680	184,680	172,640	129,276	137,126	25.5	50.8	17	184,680	129,276

\* Estimate should be used with caution because of the small number of sample returns on which it is based

\*\* Identify (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

NOTE: Detail may not add to total because of rounding.

**Table 17.—Number of Returns, Gross Estate, and Estate Tax After Credits by Size of Gross Estate and Size of Estate Tax After Credits**  
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of gross estate	All returns			Returns with no estate tax after credits			Returns with estate tax after credits			Size of estate tax after credits						
	Number of returns	Gross estate		Number of returns	Gross estate		Number of returns	Gross estate	Estate tax after credits	Number of returns	Gross estate	Estate tax after credits	Number of returns	Gross estate	Estate tax after credits	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All decedents, total	200,747	48,201,735	61,632	7,623,356	139,115	40,578,379	4,979,112	43,512	4,971,391	38,097	16,251	2,297,955	58,869	9,745	1,584,707	60,120
Under \$200,000	141,194	16,335,854	55,827	5,694,882	85,367	10,640,972	468,517	42,166	4,530,051	36,505	13,774	1,700,871	48,835	6,938	858,080	42,764
\$200,000 under \$500,000	45,688	13,517,542	5,438	1,468,307	40,250	12,049,235	1,341,355	1,264	345,149	1,507	2,440	565,301	9,905	2,763	670,194	17,089
\$500,000 under \$1,000,000	9,341	6,345,017	263	175,419	9,078	6,169,599	954,793	58	39,302	65	27	17,860	95	35	23,332	222
\$1,000,000 or more	4,524	12,003,322	104	284,749	4,420	11,718,573	2,214,447	24	56,869	20	10	13,923	35	7	13,101	45
Decedents who died in 1977, total	26,680	6,178,921	13,497	2,647,803	13,183	5,531,118	804,626	1,595	257,685	1,719	1,086	193,333	3,965	858	162,121	5,369
Under \$200,000	13,997	2,144,040	8,947	1,339,078	5,050	804,962	37,911	1,275	180,892	1,459	890	130,547	3,234	686	107,547	4,336
\$200,000 under \$500,000	10,290	3,003,708	4,431	1,186,641	5,859	1,817,067	214,477	226	74,608	253	192	59,753	736	169	52,723	1,015
\$500,000 under \$1,000,000	1,704	1,146,027	98	61,888	1,606	1,084,138	170,738	4	2,185	7	4	3,033	15	3	1,851	18
\$1,000,000 or more	689	1,885,147	21	60,196	668	1,824,951	381,501	—	—	—	—	—	—	—	—	—
Decedents who died in 1976 and prior years, total	174,067	40,022,813	48,135	4,975,553	125,932	35,047,261	4,174,485	42,007	4,713,707	36,378	15,165	2,104,622	54,884	8,887	1,402,586	54,752
Under \$200,000	127,197	14,191,814	46,880	4,355,804	80,317	9,836,010	430,606	40,891	4,349,159	35,046	12,884	1,570,325	45,600	6,252	750,533	38,429
\$200,000 under \$500,000	35,398	10,513,834	1,007	2,811,665	34,391	10,232,169	1,126,879	1,038	270,541	1,254	2,248	505,548	9,169	2,596	617,471	16,074
\$500,000 under \$1,000,000	7,637	5,198,991	165	113,531	7,472	5,085,460	784,055	54	37,118	58	23	14,827	79	32	21,481	204
\$1,000,000 or more	3,835	10,118,175	83	224,553	3,752	9,893,622	1,832,946	24	56,869	20	10	13,923	35	7	13,101	45

Figures are estimated based on 1977-1979 returns.

Size of gross estate										Size of estate tax after credits—Continued								
	Number of returns	Gross estate	Estate tax after credits	Number of returns	Gross estate	Estate tax after credits	Number of returns	Gross estate	Estate tax after credits	Number of returns	Gross estate	Estate tax after credits	Number of returns	Gross estate	Estate tax after credits			
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
All decedents, total	7,239	1,253,474	63,033	24,496	5,255,789	404,128	17,280	5,273,169	616,411	11,446	5,411,193	802,785	8,156	6,355,574	1,546,838	988	6,195,127	1,389,831
Under \$200,000	5,166	700,749	45,023	15,789	2,557,823	253,880	1,534	293,398	41,509	8,376	3,109,353	580,153	475	227,959	49,626	—	—	—
\$200,000 under \$500,000	2,041	529,485	17,734	8,485	2,491,980	146,201	14,404	4,109,814	519,140	2,871	1,988,208	206,837	4,593	3,223,623	690,539	—	—	—
\$500,000 under \$1,000,000	28	17,805	243	188	118,204	3,462	1,278	741,265	53,329	201	313,632	15,795	3,088	4,903,992	805,673	988	6,195,127	1,389,831
\$1,000,000 or more	4	5,435	33	34	87,782	585	64	128,691	2,432	1,907	907,327	134,231	1,394	1,389,694	263,270	145	970,381	250,467
Decedents who died in 1977, total	729	144,535	6,368	3,102	719,526	51,189	2,457	786,518	88,029	1,907	5,411,193	802,785	8,156	6,355,574	1,546,838	988	6,195,127	1,389,831
Under \$200,000	566	92,791	4,946	1,586	286,184	22,313	*47	*7,002	*1,623	1,424	539,437	98,558	87	42,219	9,210	—	—	—
\$200,000 under \$500,000	156	46,962	1,363	1,470	397,077	28,054	2,135	604,287	75,288	1,424	539,437	98,558	87	42,219	9,210	—	—	—
\$500,000 under \$1,000,000	*7	*4,782	*60	42	25,210	762	265	153,022	10,704	450	321,662	32,993	832	573,697	126,186	—	—	—
\$1,000,000 or more	**	**	**	4	11,055	60	10	22,207	413	33	46,228	2,679	475	773,777	127,873	145	970,381	250,467
Decedents who died in 1976 and prior years, total	6,510	1,108,939	56,665	21,394	4,536,263	352,939	14,823	4,486,651	526,382	9,541	4,503,687	668,555	8,782	6,965,881	1,282,569	843	5,224,746	1,139,363
Under \$200,000	4,600	607,968	40,077	14,203	2,271,639	231,567	1,487	286,397	39,886	6,952	2,569,916	481,595	388	185,741	40,416	—	—	—
\$200,000 under \$500,000	1,885	482,523	16,371	7,015	2,094,903	118,147	12,269	3,505,527	443,852	6,952	2,569,916	481,595	388	185,741	40,416	—	—	—
\$500,000 under \$1,000,000	22	14,326	191	146	92,994	2,700	1,013	588,243	42,625	2,421	1,666,546	173,844	3,761	2,649,925	564,353	—	—	—
\$1,000,000 or more	3	4,132	25	30	76,727	525	54	106,485	2,019	168	267,404	13,116	2,613	4,130,215	677,799	843	5,224,746	1,139,363

\*Estimate should be used with caution because of the small number of sample returns on which it is based.

\*\*Identified (a) size classes for which data were deleted because of the small number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

NOTE: Detail may not add to total because of rounding.

**Table 18.—Number of Returns, Gross Estate by Type of Property, Total Deductions, Taxable Estate, and Estate Tax, by State**

(All figures are estimates based on samples—money amounts are in thousands of dollars)

State	Number of returns	Gross estate	Type of property							
			Real estate	Bonds						
				Total		Federal				
						Total		Savings		
						Number of returns	Amount	Number of returns	Amount	Number of returns
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
United States .....	200,747	48,201,735	159,032	12,920,885	90,093	3,897,849	65,172	1,991,210	51,922	730,924
Alabama .....	1,605	437,493	1,406	144,839	695	32,288	493	20,123	334	4,545
Alaska .....	195	44,659	195	19,767	60	1,853	58	1,449	53	634
Anzona .....	1,737	395,207	1,329	88,051	778	35,527	511	16,975	344	7,881
Arkansas .....	1,238	294,860	1,107	107,085	464	17,692	339	9,845	215	3,617
California .....	19,897	5,570,928	15,095	1,283,844	7,633	393,077	4,520	184,643	3,370	37,507
Colorado .....	2,284	507,641	1,688	144,023	868	25,699	643	12,967	526	6,028
Connecticut .....	3,824	986,792	2,832	217,229	1,655	79,767	1,100	35,936	835	10,128
Delaware .....	557	120,238	479	33,334	233	6,990	186	4,592	137	2,490
Florida .....	12,198	3,142,962	9,388	652,231	5,644	319,890	3,199	123,768	2,144	33,318
Georgia .....	2,814	736,505	2,315	226,127	999	41,023	717	20,605	547	6,944
Hawaii .....	627	143,549	509	59,179	178	3,627	118	1,055	115	599
Idaho .....	746	138,438	665	45,860	213	7,456	140	3,312	102	1,527
Illinois .....	14,041	3,433,197	11,131	1,178,164	6,722	274,618	5,322	161,680	4,413	68,499
Indiana .....	5,460	1,392,663	4,608	469,569	2,258	73,929	1,916	51,220	1,632	20,457
Iowa .....	5,749	1,176,688	4,878	580,503	2,844	70,672	2,594	58,368	2,287	37,090
Kansas .....	3,702	854,515	3,314	340,828	1,724	54,538	1,485	35,349	1,246	21,383
Kentucky .....	2,381	513,581	1,922	141,667	1,047	42,567	751	24,715	522	9,166
Louisiana .....	1,733	422,834	1,594	140,615	738	40,590	508	20,926	361	6,664
Maine .....	1,098	214,400	924	53,896	526	13,986	370	6,655	312	3,131
Maryland (including D.C.) .....	4,057	1,011,171	3,196	270,473	2,206	95,431	1,509	45,668	1,111	16,412
Massachusetts .....	6,028	1,225,639	4,688	262,631	2,369	81,526	1,757	48,596	1,461	15,821
Michigan .....	5,509	1,475,573	4,383	309,949	2,451	112,866	1,803	59,359	1,557	25,847
Minnesota .....	4,663	855,571	3,857	298,557	1,936	54,910	1,522	32,876	1,311	18,027
Mississippi .....	1,112	269,098	939	86,550	401	20,146	313	9,171	222	4,786
Missouri .....	4,202	1,082,916	3,187	260,140	2,094	86,493	1,555	50,735	1,176	19,644
Montana .....	853	185,821	715	61,193	422	10,162	345	7,195	298	5,895
Nebraska .....	2,837	642,474	2,380	286,295	1,349	43,882	1,199	29,569	1,012	17,494
Nevada .....	410	276,497	330	30,066	151	11,828	98	6,152	76	695
New Hampshire .....	859	190,115	717	43,487	377	11,614	275	5,274	187	1,353
New Jersey .....	7,467	1,652,927	5,540	370,131	3,996	159,442	2,722	67,487	2,249	25,719
New Mexico .....	638	138,467	518	39,548	275	11,317	224	7,568	172	2,378
New York .....	20,650	5,023,107	14,312	889,152	9,963	579,299	6,702	256,769	5,473	71,191
North Carolina .....	3,638	827,518	3,202	286,305	1,510	50,051	1,116	26,920	819	9,483
North Dakota .....	1,169	213,445	1,034	102,168	411	8,251	366	6,301	329	4,509
Ohio .....	9,654	2,185,480	7,396	535,146	4,492	152,995	3,526	86,545	2,988	42,442
Oklahoma .....	2,599	648,476	2,363	237,516	871	49,653	687	28,049	548	9,604
Oregon .....	2,258	452,211	1,817	127,168	1,052	36,134	864	21,889	714	10,055
Pennsylvania .....	9,678	2,269,608	7,337	444,969	5,378	224,998	3,997	109,307	3,159	48,195
Rhode Island .....	779	188,142	623	41,852	418	14,848	297	8,431	259	4,288
South Carolina .....	1,784	392,615	1,570	127,969	532	22,385	389	10,454	256	2,318
South Dakota .....	1,032	197,664	906	86,357	493	12,603	421	9,245	371	7,486
Tennessee .....	2,700	812,846	2,385	187,526	943	75,984	699	23,721	536	4,977
Texas .....	8,462	2,109,438	7,596	703,050	3,390	176,093	2,479	94,983	1,816	25,328
Utah .....	631	129,921	474	38,158	216	5,734	170	4,221	149	1,904
Vermont .....	479	105,201	372	26,917	221	7,211	129	2,467	93	778
Virginia .....	4,299	977,545	3,513	299,847	1,747	74,327	1,243	37,729	961	11,502
Washington .....	2,908	607,131	2,317	155,959	1,475	49,532	995	22,541	805	7,830
West Virginia .....	1,122	231,716	943	56,995	641	21,294	537	15,271	487	7,820
Wisconsin .....	5,395	1,008,595	4,347	266,214	2,656	84,672	2,055	55,983	1,677	22,593
Wyoming .....	415	105,970	364	37,874	142	2,899	102	2,271	101	1,865
Other Areas¹ .....	574	181,586	332	23,911	236	13,476	106	4,281	54	1,075

Footnotes at end of table.

## Estate Tax Returns Filed During 1977

Table 18.—Number of Returns, Gross Estate by Type of Property, Total Deductions, Taxable Estate, and Estate Tax, by State—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

State	Type of property—Continued									
	Bonds—Continued						Corporate stock		Cash	
	Federal—Continued		State and local		Corporate and foreign					
	Other									
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
United States .....	18,438	1,260,286	13,184	1,192,503	38,519	714,136	128,817	12,483,554	195,016	8,444,290
Alabama .....	202	15,578	115	7,479	267	4,686	957	97,106	1,567	75,002
Alaska .....	*9	*815	*4	*78	*8	*326	76	5,826	195	6,050
Arizona .....	213	9,093	179	9,667	394	8,885	1,142	80,619	1,699	69,408
Arkansas .....	135	6,228	79	5,165	177	2,682	690	46,583	1,197	60,171
California .....	1,478	147,136	1,559	127,866	3,964	80,569	13,103	1,884,196	19,215	848,126
Colorado .....	141	6,939	120	5,895	350	7,037	1,333	91,343	2,226	88,609
Connecticut .....	316	25,808	226	28,180	805	15,652	2,707	291,738	3,754	155,201
Delaware .....	50	2,102	31	1,371	98	1,027	371	32,359	557	18,504
Florida .....	1,376	90,450	1,127	103,736	3,402	92,386	8,343	870,890	11,767	529,774
Georgia .....	193	13,660	209	11,958	436	8,461	1,777	192,455	2,768	125,291
Hawaii .....	*3	*456	*13	*880	66	1,691	352	22,680	564	12,203
Idaho .....	48	1,785	30	2,977	88	1,167	454	27,685	717	28,902
Illinois .....	1,489	93,181	663	73,152	2,589	39,786	8,968	636,545	13,573	597,874
Indiana .....	466	30,763	212	13,001	572	9,708	3,304	393,933	5,383	233,291
Iowa .....	476	21,278	142	4,568	588	7,736	3,329	109,265	5,601	199,096
Kansas .....	375	13,966	195	13,638	401	5,551	2,252	135,716	3,590	143,579
Kentucky .....	303	15,549	184	13,594	414	4,257	1,453	135,791	2,371	95,139
Louisiana .....	200	14,263	159	13,846	291	5,818	1,144	101,420	1,708	79,817
Maine .....	88	3,524	60	4,350	223	2,981	797	65,014	1,065	43,390
Maryland (including D.C.) .....	516	29,256	419	31,423	1,076	18,340	2,798	261,866	3,959	174,167
Massachusetts .....	461	32,775	263	19,570	959	13,360	3,724	299,334	5,774	263,449
Michigan .....	362	33,512	341	33,341	974	20,166	3,712	399,765	5,287	234,682
Minnesota .....	285	14,849	242	13,518	679	8,516	2,744	125,486	4,530	165,713
Mississippi .....	110	4,385	138	9,272	113	1,702	771	46,668	1,103	51,663
Missouri .....	587	31,091	288	19,612	928	16,146	2,396	287,770	4,067	173,781
Montana .....	50	1,300	17	2,005	111	962	637	39,520	823	36,262
Nebraska .....	295	12,075	122	8,650	327	5,663	1,527	72,760	2,711	98,246
Nevada .....	29	5,457	43	3,567	35	2,110	260	131,923	392	19,322
New Hampshire .....	96	3,921	48	3,614	183	2,726	610	56,149	852	39,039
New Jersey .....	702	41,768	646	57,877	2,090	34,078	5,476	511,196	7,296	307,506
New Mexico .....	73	5,190	42	2,153	75	1,596	361	30,663	622	27,838
New York .....	1,629	185,578	1,645	214,240	5,117	108,290	13,627	1,579,808	19,935	969,404
North Carolina .....	378	17,437	138	9,966	622	13,165	2,153	191,303	3,555	131,045
North Dakota .....	51	1,792	*31	*707	95	1,244	635	16,515	1,119	42,541
Ohio .....	808	44,103	523	42,842	1,653	23,608	6,343	588,748	9,365	424,722
Oklahoma .....	181	18,445	73	17,083	285	4,521	1,423	123,484	2,524	117,610
Oregon .....	214	11,834	109	7,719	355	6,526	1,235	85,900	2,219	81,514
Pennsylvania .....	1,197	61,112	859	79,142	2,263	36,549	6,735	707,708	9,505	440,516
Rhode Island .....	79	4,143	46	3,622	193	2,795	583	65,486	762	31,817
South Carolina .....	189	8,135	73	5,230	262	6,701	989	86,302	1,730	62,717
South Dakota .....	74	1,759	62	2,190	96	1,168	663	21,070	973	35,785
Tennessee .....	219	18,745	161	46,549	362	5,714	1,562	299,076	2,622	104,331
Texas .....	877	69,654	588	56,622	1,357	24,489	5,142	422,499	8,336	383,652
Utah .....	23	2,316	*10	*142	68	1,371	348	27,427	594	25,509
Vermont .....	44	1,689	24	2,680	141	2,063	343	34,446	463	17,205
Virginia .....	395	26,227	258	23,203	742	13,396	2,791	214,795	4,176	176,619
Washington .....	221	14,711	269	14,898	740	12,094	1,842	140,766	2,897	131,161
West Virginia .....	98	7,452	52	4,849	153	1,174	749	68,019	1,106	45,403
Wisconsin .....	570	33,390	311	11,575	1,133	17,114	3,368	257,702	5,246	182,368
Wyoming .....	*5	*405	*7	*90	52	539	262	19,038	401	17,972
Other Areas <sup>1</sup> .....	59	3,206	29	3,352	147	5,843	456	47,198	555	21,303

Footnotes at end of table.

Table 18.—Number of Returns, Gross Estate by Type of Property, Total Deductions, Taxable Estate, and Estate Tax, by State—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

State	Type of property—Continued									
	Notes and mortgages		Life insurance		Annuities		Noncorporate business assets		Household goods and other assets	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
<b>United States .....</b>	<b>50,428</b>	<b>1,735,961</b>	<b>124,231</b>	<b>2,602,974</b>	<b>17,478</b>	<b>253,114</b>	<b>25,871</b>	<b>1,010,342</b>	<b>172,757</b>	<b>1,538,683</b>
Alabama .....	494	18,766	1,025	34,258	106	1,251	259	9,687	1,407	12,841
Alaska .....	58	3,840	100	3,376	*25	*158	52	1,291	166	1,757
Arizona .....	568	26,694	1,041	15,271	264	3,274	209	4,354	1,569	12,069
Arkansas .....	392	20,853	719	11,826	40	377	263	12,467	1,091	9,237
California .....	6,899	244,669	10,260	159,452	1,814	22,126	2,232	98,455	17,000	145,978
Colorado .....	713	20,506	1,538	40,703	186	2,019	339	14,607	2,039	20,417
Connecticut .....	649	33,953	2,265	64,830	426	7,548	227	7,649	3,206	37,328
Delaware .....	133	3,654	362	11,428	*22	*109	*41	*774	498	5,143
Florida .....	3,236	130,820	7,483	145,542	1,127	18,076	859	52,578	10,778	91,874
Georgia .....	750	29,091	1,989	64,475	188	2,709	460	16,643	2,665	23,915
Hawaii .....	45	2,801	413	12,003	122	2,235	67	1,130	453	2,256
Idaho .....	327	9,411	418	6,605	*15	*54	237	6,619	698	4,322
Illinois .....	2,634	76,581	9,446	167,949	968	15,996	1,736	79,656	11,176	81,265
Indiana .....	1,055	34,532	3,240	58,833	403	8,075	865	25,193	4,841	34,881
Iowa .....	1,843	56,111	3,272	45,959	390	3,837	1,496	39,256	4,889	32,355
Kansas .....	1,107	32,047	1,940	29,566	159	1,943	945	29,539	3,235	23,498
Kentucky .....	585	16,966	1,363	28,323	105	1,156	543	11,147	2,042	17,684
Louisiana .....	580	15,882	930	19,848	101	1,065	240	6,775	1,631	14,236
Maine .....	227	4,987	613	13,781	97	883	87	1,531	982	7,414
Maryland (including D.C.) .....	866	33,807	2,797	68,330	671	9,308	334	18,259	3,521	36,389
Massachusetts .....	654	15,254	3,964	84,556	635	8,627	317	13,212	5,013	46,098
Michigan .....	1,737	62,840	3,699	91,815	455	6,150	623	21,650	4,732	48,301
Minnesota .....	1,204	32,652	2,944	49,775	403	4,342	722	24,527	3,664	27,235
Mississippi .....	354	9,241	759	24,702	130	757	249	15,151	998	6,226
Missouri .....	1,303	42,701	2,735	57,496	268	3,352	602	16,382	3,667	27,734
Montana .....	235	7,217	477	9,145	*34	*263	208	8,538	656	8,194
Nebraska .....	766	26,714	1,558	30,201	150	2,225	789	28,307	2,275	14,581
Nevada .....	233	57,970	212	2,366	*43	*326	62	7,719	369	5,839
New Hampshire .....	173	4,450	521	10,580	67	864	115	1,545	786	7,347
New Jersey .....	1,437	42,409	4,974	119,995	863	10,184	388	18,515	6,201	39,309
New Mexico .....	245	6,389	365	6,606	65	315	111	1,692	559	4,230
New York .....	3,428	121,991	13,206	345,027	1,915	39,175	1,380	116,745	16,790	213,550
North Carolina .....	924	28,803	2,452	61,195	286	3,802	739	21,356	3,324	24,490
North Dakota .....	265	8,102	608	9,264	*37	*206	320	9,501	948	6,594
Ohio .....	1,919	43,616	5,867	126,058	948	15,689	1,177	35,583	8,278	73,716
Oklahoma .....	668	21,708	1,526	37,866	216	2,894	548	17,731	2,402	20,253
Oregon .....	847	31,254	1,163	23,053	184	2,766	224	7,037	2,021	18,722
Pennsylvania .....	1,470	38,221	6,309	157,304	876	13,818	813	33,218	8,276	72,514
Rhode Island .....	110	3,580	517	13,843	41	852	*20	*629	675	4,569
South Carolina .....	454	17,291	1,275	37,934	137	1,679	253	7,970	1,665	11,660
South Dakota .....	304	9,223	458	5,228	*42	*953	328	8,446	822	6,999
Tennessee .....	701	22,385	1,814	55,895	225	4,241	476	15,402	2,530	20,023
Texas .....	3,204	132,047	5,336	91,811	709	6,922	1,893	79,109	8,090	75,863
Utah .....	202	7,361	382	5,404	62	386	79	4,117	505	3,183
Vermont .....	69	1,812	262	5,470	*29	*492	66	2,207	409	4,087
Virginia .....	1,054	31,667	2,953	83,625	547	7,471	549	19,805	3,957	32,605
Washington .....	1,214	36,251	1,662	22,435	234	2,285	441	10,818	2,760	21,421
West Virginia .....	233	6,833	676	15,551	83	1,062	104	3,946	987	5,666
Wisconsin .....	1,574	39,321	3,779	72,800	488	7,403	647	16,123	4,714	28,006
Wyoming .....	133	6,725	293	5,123	*11	*415	87	4,786	349	2,912
Other Areas <sup>1</sup> .....	143	3,964	271	17,495	66	997	50	962	448	39,663

Footnotes at end of table.

## Estate Tax Returns Filed During 1977

Table 18.—Number of Returns, Gross Estate by Type of Property, Total Deductions, Taxable Estate, and Estate Tax, by State—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

State	Type of property— Continued		Total deductions	Taxable estate		Estate tax before credits	Tax credits				Estate tax after credits	
	Lifetime transfers			Number of returns	Amount		Total		Unified tax credit		Number of returns	Amount
	Number of returns	Amount					Number of returns	Amount	Number of returns	Amount		
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
United States .....	25,329	3,233,857	28,065,418	148,194	20,904,197	8,172,013	91,270	1,192,868	21,633	523,559	139,115	4,979,112
Alabama .....	103	11,453	245,598	1,320	195,016	58,181	810	9,343	130	3,114	1,274	48,838
Alaska .....	*7	*741	29,614	118	15,911	4,276	81	718	*17	*335	110	3,558
Arizona .....	351	59,938	214,416	1,393	184,309	49,975	845	9,425	190	4,583	1,327	40,550
Arkansas .....	53	8,567	186,770	934	111,936	28,937	606	6,088	144	3,571	860	22,848
California .....	3,631	490,987	2,966,680	17,524	2,639,640	783,538	11,223	142,710	1,981	51,680	16,834	640,824
Colorado .....	435	59,714	322,609	1,558	196,012	57,640	916	13,159	328	7,173	1,403	44,481
Connecticut .....	767	91,544	551,652	2,834	450,934	138,079	1,684	25,145	382	9,568	2,708	112,933
Delaware .....	62	7,943	70,446	403	53,272	14,017	299	2,315	*37	*832	386	11,702
Florida .....	1,963	331,274	1,932,956	8,450	1,263,222	370,189	5,317	68,988	1,240	29,840	7,850	301,198
Georgia .....	237	14,774	433,212	2,154	312,177	94,166	1,304	18,063	285	7,669	2,057	76,102
Hawaii .....	168	25,435	92,392	430	53,688	14,548	264	2,415	50	933	406	12,133
Idaho .....	*42	*1,524	67,603	672	71,401	18,026	382	3,305	68	1,766	654	14,721
Illinois .....	2,272	324,532	1,928,907	10,132	1,562,790	457,599	6,592	82,371	1,649	36,852	9,393	375,225
Indiana .....	655	60,420	881,855	3,869	533,575	161,197	2,485	34,713	655	15,153	3,587	126,484
Iowa .....	539	39,628	703,039	4,161	497,357	127,001	2,727	28,546	825	20,416	3,804	98,453
Kansas .....	466	63,257	524,578	2,795	342,681	91,083	1,786	18,808	408	9,675	2,608	72,275
Kentucky .....	173	22,038	311,061	1,646	212,775	61,898	1,015	12,741	288	6,876	1,519	49,156
Louisiana .....	54	2,585	168,288	1,536	256,957	73,078	1,067	13,124	185	5,294	1,464	59,954
Maine .....	103	9,518	133,689	757	86,182	23,178	379	5,021	108	2,998	699	18,157
Maryland (including D.C.) .....	387	43,136	587,553	3,143	434,891	120,160	2,039	22,197	413	9,854	2,978	97,963
Massachusetts .....	844	150,944	741,437	3,777	523,263	149,093	2,350	27,090	496	12,510	3,570	122,001
Michigan .....	827	187,547	819,446	4,408	667,330	228,149	2,744	46,099	626	15,589	4,183	182,049
Minnesota .....	683	72,367	564,750	3,009	313,934	80,545	1,713	18,743	491	12,037	2,809	61,801
Mississippi .....	87	3,992	175,155	893	96,322	24,312	508	3,676	103	1,964	832	20,636
Missouri .....	740	127,062	612,720	3,364	481,975	140,156	1,927	25,978	524	12,821	3,160	114,178
Montana .....	92	5,326	119,123	615	70,547	18,149	384	3,996	97	2,540	572	14,153
Nebraska .....	385	39,248	376,078	2,136	274,677	74,942	1,507	17,457	446	10,395	1,932	57,485
Nevada .....	19	9,136	163,940	354	113,384	55,688	103	10,615	39	1,170	354	45,073
New Hampshire .....	148	15,040	111,979	580	81,774	21,962	336	4,180	71	2,006	567	17,782
New Jersey .....	782	74,231	985,072	5,351	697,608	194,976	3,214	40,488	907	21,912	5,002	154,487
New Mexico .....	73	9,868	60,727	533	78,974	22,391	346	3,300	41	1,182	532	19,091
New York .....	1,856	168,930	3,163,166	13,030	1,981,982	624,743	7,611	117,496	1,820	41,006	12,154	507,244
North Carolina .....	364	29,162	516,579	2,561	328,179	88,887	1,504	16,123	325	8,086	2,449	72,763
North Dakota .....	208	10,298	139,362	806	78,282	19,475	518	5,026	172	3,988	701	14,448
Ohio .....	1,459	189,194	1,299,820	6,985	926,562	259,926	4,353	54,054	1,166	28,978	6,567	205,871
Oklahoma .....	274	19,759	392,679	1,846	265,178	81,966	1,161	17,507	376	8,310	1,653	64,459
Oregon .....	332	38,659	288,819	1,607	172,259	46,556	868	10,496	283	6,074	1,464	36,059
Pennsylvania .....	1,186	136,330	1,349,055	7,241	954,686	278,589	4,272	50,214	861	21,509	6,853	228,373
Rhode Island .....	71	10,663	107,538	578	83,939	26,086	336	4,530	65	1,544	532	21,556
South Carolina .....	185	16,707	247,007	1,184	156,142	44,330	774	9,813	251	5,986	1,064	34,517
South Dakota .....	121	11,001	126,390	733	74,954	18,527	501	5,367	205	4,203	608	13,160
Tennessee .....	218	27,981	445,009	1,900	380,857	160,764	1,099	34,204	267	6,443	1,803	126,560
Texas .....	491	38,365	866,592	7,589	1,250,873	385,516	4,819	72,379	973	26,128	7,203	313,135
Utah .....	112	12,643	81,038	451	51,148	13,200	263	2,088	38	1,000	438	11,113
Vermont .....	53	5,353	64,003	381	42,198	10,981	209	1,928	61	1,150	346	9,053
Virginia .....	275	36,778	590,582	3,151	402,954	112,391	1,877	22,174	463	10,760	2,965	90,216
Washington .....	236	36,500	274,107	2,607	338,456	92,770	1,557	20,133	453	11,928	2,485	72,636
West Virginia .....	91	6,946	144,894	741	93,097	25,964	407	4,292	89	1,970	713	21,672
Wisconsin .....	535	53,977	693,069	3,174	349,467	98,345	1,707	19,854	477	10,854	2,960	78,451
Wyoming .....	55	8,225	67,727	308	39,950	10,203	228	1,790	35	782	284	8,413
Other Areas <sup>1</sup> .....	59	12,617	124,635	472	58,522	15,664	253	2,542	*29	*555	439	13,122

<sup>1</sup> Estimate should be used with caution because of the small number of sample returns on which it is based<sup>2</sup> Includes data for returns of citizens and resident aliens residing in Puerto Rico, the Panama Canal Zone, the Virgin Islands, or abroad

NOTE: Detail may not add to total because of rounding

Table 19.—Gross Estate, Taxable Estate, and Estate Tax Items, by Size of Gross Estate and by State, for All Decedents

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of gross estate	Returns with State death tax credit													
	Number of returns	Gross estate	Taxable estate		Estate tax before credits	Estate tax after credits		Number of returns	Gross estate	Taxable estate	Estate tax before credits	State death tax credit	Estate tax after credits	
			Number of returns	Amount		Number of returns	Amount						Number of returns	Amount
United States														
Total	200,747	48,201,735	148,194	20,904,197	8,172,013	139,115	4,979,112	81,292	33,459,952	19,052,823	5,873,280	552,344	80,780	4,823,102
Under \$200,000	141,194	16,335,854	91,115	4,017,393	725,442	85,367	468,517	31,446	4,681,300	2,660,189	542,055	10,863	31,094	377,070
\$200,000 under \$500,000	27,781	6,726,825	25,926	3,007,360	703,289	23,826	549,239	20,674	5,075,522	2,760,498	656,542	24,416	30,649	528,749
\$500,000 under \$1,000,000	17,907	6,790,717	17,538	3,656,620	966,757	16,424	792,116	15,889	6,067,774	3,517,976	933,827	52,090	15,832	779,665
\$1,000,000 or more	9,341	6,345,017	9,175	3,806,691	1,119,424	9,078	954,793	8,938	6,073,977	3,761,820	1,106,809	87,481	8,912	944,174
	4,524	12,003,322	4,440	6,416,133	2,657,101	4,420	2,214,447	4,345	11,561,378	6,352,340	2,634,047	377,495	4,339	2,193,443
Alabama														
Total	1,605	437,493	1,320	195,018	58,181	1,274	48,838	764	331,826	182,531	56,550	5,386	764	47,890
Under \$200,000	990	119,136	710	27,311	4,539	694	3,475	224	32,816	18,170	3,580	70	224	2,768
\$200,000 under \$500,000	270	66,367	265	26,871	5,980	245	5,077	210	52,352	24,045	5,415	193	210	4,637
\$500,000 under \$1,000,000	200	72,512	200	41,787	11,087	190	9,177	185	67,179	41,269	10,980	605	185	9,176
\$1,000,000 or more	108	73,943	108	42,485	12,391	108	10,761	108	73,943	42,485	12,391	952	108	10,761
	37	105,535	37	56,563	24,184	37	20,348	37	105,535	56,563	24,184	3,565	37	20,348
Alaska														
Total	195	44,659	118	15,911	4,276	110	3,558	73	26,933	14,372	4,009	357	73	3,355
Under \$200,000	136	17,618	64	3,409	648	64	379	32	4,585	2,862	601	29	32	332
\$200,000 under \$500,000	38	9,760	33	2,626	537	25	464	20	5,068	1,635	316	8	20	308
\$500,000 under \$1,000,000	10	3,594	10	1,830	346	10	424	10	3,594	1,830	464	28	10	424
\$1,000,000 or more	5	2,949	5	1,606	450	5	375	5	2,949	1,606	450	30	5	375
	6	10,738	6	6,438	2,178	6	1,916	6	10,738	6,438	2,178	262	6	1,916
Arizona														
Total	1,737	395,207	1,393	184,309	49,975	1,327	40,550	784	282,661	170,675	48,165	3,954	779	39,453
Under \$200,000	1,168	134,678	854	35,005	6,084	814	4,163	288	44,788	24,662	4,938	90	298	3,447
\$200,000 under \$500,000	292	71,212	262	34,048	8,117	247	6,553	217	53,921	31,307	7,574	292	217	6,279
\$500,000 under \$1,000,000	145	56,807	145	33,482	9,018	135	6,788	140	55,008	33,009	8,907	772	135	6,788
\$1,000,000 or more	96	64,505	96	40,275	11,835	96	10,162	95	63,512	40,257	11,834	932	95	10,161
	36	68,003	36	41,498	14,920	35	12,783	34	65,432	41,440	14,912	1,868	34	12,779
Arkansas														
Total	1,238	294,850	934	111,936	28,937	860	22,848	524	200,520	100,471	27,149	1,856	524	22,297
Under \$200,000	810	100,461	520	23,385	4,329	472	2,141	156	23,503	14,303	3,025	55	156	1,658
\$200,000 under \$500,000	196	47,729	186	19,546	4,354	166	3,733	146	36,605	17,295	3,901	158	146	1,664
\$500,000 under \$1,000,000	146	57,887	146	27,356	7,053	141	5,590	141	55,655	27,331	7,049	345	141	3,590
\$1,000,000 or more	66	43,146	64	22,024	6,325	63	5,433	63	41,349	21,917	6,300	452	63	5,433
	20	45,637	18	19,626	6,875	18	5,951	18	43,408	19,626	6,875	845	18	5,951
California														
Total	19,897	5,570,928	17,524	2,639,640	783,538	16,834	640,824	10,491	4,522,309	2,458,114	756,356	71,051	10,440	624,930
Under \$200,000	13,963	1,596,755	11,776	561,437	100,390	11,228	72,869	5,007	741,221	406,033	80,330	1,705	4,993	62,104
\$200,000 under \$500,000	2,753	670,718	2,641	392,425	95,661	2,553	78,500	2,467	602,849	382,187	93,458	3,766	2,451	77,509
\$500,000 under \$1,000,000	1,785	685,905	1,737	455,159	123,949	1,694	104,334	1,667	642,699	446,750	121,855	7,393	1,651	102,954
\$1,000,000 or more	940	640,180	921	453,735	135,865	912	114,975	906	615,923	450,910	135,075	11,294	902	114,235
	456	1,977,369	449	776,824	327,674	447	270,149	444	1,919,616	772,234	325,638	46,893	443	268,128
Colorado														
Total	2,284	507,641	1,558	195,012	57,640	1,403	44,481	737	303,318	177,062	54,953	4,955	737	43,996
Under \$200,000	1,658	193,597	976	42,632	8,081	888	3,390	294	43,507	27,926	6,116	94	294	3,107
\$200,000 under \$500,000	280	68,891	250	23,696	5,487	205	7,979	145	50,790	20,800	5,050	199	145	3,882
\$500,000 under \$1,000,000	212	81,084	202	38,168	10,052	182	7,979	172	65,281	36,886	9,767	528	172	7,978
\$1,000,000 or more	95	65,873	91	33,649	9,835	89	8,136	88	61,501	33,593	9,825	730	88	8,136
	39	98,196	39	57,867	24,186	39	20,295	38	96,239	57,856	24,186	3,404	38	20,295

Footnotes at end of table

Table 19.—Gross Estate, Taxable Estate, and Estate Tax Items, by Size of Gross Estate and by State, for All Decedents—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of gross estate	Number of returns	Gross estate	Taxable estate		Estate tax before credits	Estate tax after credits		Number of returns	Gross estate	Taxable estate	Estate tax before credits	Returns with State death tax credit		Estate tax after credits										
			Number of returns	Amount		Number of returns	Amount					State death tax credit	Number of returns		Amount									
					(3)						(4)			(5)		(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Connecticut																								
Total	3,424	966,792	2,834	450,934	130,079	2,708	112,933	1,572	711,503	422,572	134,606	13,274	1,550	110,501										
Under \$200,000	2,618	307,401	1,645	70,297	12,497	1,589	8,560	537	82,277	48,423	10,241	198	521	6,724										
\$200,000 under \$500,000	541	130,570	531	58,934	13,782	486	10,363	414	100,969	54,194	12,926	467	409	9,805										
\$500,000 under \$1,000,000	355	134,759	350	71,381	18,739	330	15,639	320	122,534	69,998	18,453	1,042	320	15,629										
\$1,000,000 or more	204	141,356	204	84,769	24,989	199	21,324	197	136,178	84,404	24,914	1,974	196	21,317										
	106	272,711	104	165,553	68,073	104	57,026	104	269,545	165,553	68,073	9,595	104	57,026										
Delaware																								
Total	557	120,238	403	53,272	14,017	386	11,702	280	88,575	50,214	13,483	1,016	274	11,565										
Under \$200,000	378	45,243	229	13,716	2,730	229	2,191	122	19,608	11,445	2,366	59	122	2,068										
\$200,000 under \$500,000	78	18,434	78	6,824	1,448	72	1,301	67	15,839	6,629	1,424	56	67	1,288										
\$500,000 under \$1,000,000	72	26,344	67	11,857	2,999	56	2,409	62	22,912	11,264	2,852	159	56	2,409										
\$1,000,000 or more	11	17,624	11	13,276	4,601	11	3,878	11	17,624	13,276	4,601	566	11	3,878										
Florida																								
Total	12,198	3,142,962	8,450	1,263,222	370,189	7,850	301,198	4,733	2,152,712	1,160,228	354,056	32,261	4,685	294,117										
Under \$200,000	8,099	971,078	4,576	197,542	35,703	4,248	22,510	1,420	216,029	123,604	25,551	491	1,372	17,705										
\$200,000 under \$500,000	1,798	430,209	1,622	154,969	34,286	1,486	26,981	1,237	302,860	139,999	31,756	1,079	1,237	25,892										
\$500,000 under \$1,000,000	1,246	213,735	1,209	468,181	54,870	1,077	43,813	1,052	398,572	203,598	52,602	2,669	1,052	43,657										
\$1,000,000 or more	696	474,817	687	256,216	74,221	683	63,119	673	459,662	254,686	73,841	5,598	673	62,869										
	359	798,676	356	440,760	171,109	356	144,796	351	775,588	438,341	170,307	22,425	351	143,994										
Georgia																								
Total	2,814	736,505	2,154	312,177	94,166	2,057	76,102	1,181	509,806	285,525	89,959	8,840	1,175	73,787										
Under \$200,000	1,823	218,522	1,223	51,973	9,455	1,159	5,940	391	60,672	34,935	7,291	141	391	4,871										
\$200,000 under \$500,000	427	102,385	387	37,670	8,340	366	6,382	276	67,689	32,788	7,541	388	271	6,035										
\$500,000 under \$1,000,000	322	120,329	306	57,613	14,952	296	11,770	280	105,366	54,353	14,146	709	280	11,280										
\$1,000,000 or more	167	110,966	165	59,883	17,284	163	14,937	163	108,312	59,377	17,123	1,275	162	14,811										
	75	184,292	73	105,039	44,156	73	37,093	71	167,767	104,073	43,852	6,327	71	36,790										
Hawaii																								
Total	627	143,549	430	53,688	14,548	406	12,133	240	95,858	50,391	14,172	1,143	240	11,910										
Under \$200,000	419	49,975	241	7,932	1,282	217	1,104	56	8,731	4,680	808	23	56	883										
\$200,000 under \$500,000	120	29,096	107	10,348	2,259	107	1,843	102	24,935	10,303	2,256	82	102	1,841										
\$500,000 under \$1,000,000	49	18,656	44	9,518	2,572	44	1,867	44	17,104	9,518	2,572	130	44	1,867										
\$1,000,000 or more	24	17,854	23	11,328	3,384	23	2,967	23	17,221	11,328	3,384	301	23	2,967										
	15	27,867	15	14,562	5,052	15	4,352	15	27,867	14,562	5,052	608	15	4,352										
Idaho																								
Total	746	138,438	672	71,401	18,026	654	14,721	364	99,968	64,457	17,222	1,166	364	14,183										
Under \$200,000	545	57,700	472	19,438	3,206	464	2,228	184	25,604	13,742	2,658	44	184	1,763										
\$200,000 under \$500,000	101	25,256	101	15,962	4,002	91	2,986	91	22,877	15,182	3,818	159	91	2,986										
\$500,000 under \$1,000,000	65	26,215	65	14,336	3,779	65	3,537	55	21,995	13,868	3,707	241	55	3,465										
\$1,000,000 or more	28	11,337	27	13,511	4,053	27	3,435	27	17,372	13,511	4,053	338	27	3,435										
	7	11,130	7	8,155	2,987	7	2,535	7	11,130	8,155	2,987	384	7	2,535										
Illinois																								
Total	14,041	3,433,197	10,132	1,562,790	457,599	9,993	375,225	5,750	2,406,713	1,436,398	436,526	39,830	5,728	365,441										
Under \$200,000	9,226	1,053,903	5,480	232,881	41,889	5,032	26,311	1,710	253,715	143,235	28,928	587	1,694	20,755										
\$200,000 under \$500,000	2,146	520,518	2,026	121,861	31,425	1,825	39,981	1,357	244,063	120,700	47,262	1,705	1,552	38,171										
\$500,000 under \$1,000,000	1,491	559,141	1,435	303,345	79,948	1,381	68,230	1,341	507,825	292,976	77,526	4,246	1,341	65,245										
\$1,000,000 or more	828	738,723	817	347,141	102,335	815	86,608	807	747,125	344,421	101,492	8,290	806	87,796										
	350	738,723	341	457,761	161,992	340	154,056	335	713,962	455,596	161,316	25,003	335	153,475										

Footnotes at end of table

Table 19.—Gross Estate, Taxable Estate, and Estate Tax Items, by Size of Gross Estate and by State, for All Decedents—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of gross estate	Returns with State death tax credit														
	Number of returns	Gross estate	Taxable estate		Estate tax before credits	Estate tax after credits		Number of returns	Gross estate	Taxable estate	Estate tax before credits	State death tax credit	Estate tax after credits		
			Number of returns	Amount		Number of returns	Amount						Number of returns	Amount	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)		
Indiana															
Total	5,460	1,392,663	3,869	533,575	161,197	3,587	126,484	2,194	989,720	493,294	155,028	14,920	2,185	124,023	
Under \$200,000	3,845	450,570	2,334	107,086	20,120	2,174	12,712	892	135,909	78,836	16,377	314	884	10,841	
\$200,000 under \$300,000	809	197,533	744	86,871	20,384	694	16,065	590	147,036	80,615	19,278	696	590	15,504	
\$300,000 under \$500,000	478	183,004	468	94,232	24,851	398	20,268	392	152,866	86,538	23,543	1,333	392	20,243	
\$500,000 under \$1,000,000	238	159,670	235	93,719	27,366	233	22,984	233	156,525	93,672	27,357	2,076	232	22,984	
\$1,000,000 or more	90	401,886	88	151,666	68,477	88	54,455	87	397,384	151,633	68,473	10,499	87	54,451	
Iowa															
Total	5,749	1,176,688	4,161	497,357	127,001	3,804	98,453	2,343	733,685	438,125	116,232	6,882	2,328	94,336	
Under \$200,000	3,834	451,826	2,341	112,957	22,046	2,133	12,550	797	122,091	74,805	16,116	338	789	10,264	
\$200,000 under \$300,000	1,012	244,766	939	117,231	27,631	858	21,291	747	183,944	105,554	25,481	938	742	20,481	
\$300,000 under \$500,000	585	220,167	570	115,921	30,619	509	24,494	499	187,121	109,817	29,168	1,549	499	24,349	
\$500,000 under \$1,000,000	265	172,933	259	100,871	29,449	252	25,252	250	163,178	99,656	29,131	2,202	248	25,036	
\$1,000,000 or more	53	86,996	52	50,377	17,051	52	14,867	50	77,349	48,294	16,336	1,855	50	14,207	
Kansas															
Total	3,702	854,515	2,795	342,681	91,083	2,608	72,275	1,815	582,660	315,536	87,387	8,303	1,583	70,503	
Under \$200,000	2,511	309,185	1,670	78,314	14,561	1,557	10,180	614	94,933	57,220	12,082	244	598	8,601	
\$200,000 under \$300,000	608	145,420	558	63,926	14,831	503	11,762	455	109,492	59,463	13,891	515	445	11,587	
\$300,000 under \$500,000	345	128,043	340	66,563	17,325	325	14,522	325	120,724	65,500	17,087	924	320	14,514	
\$500,000 under \$1,000,000	168	113,495	162	58,178	16,846	158	13,979	156	105,721	57,953	16,806	1,222	155	13,970	
\$1,000,000 or more	70	158,372	65	75,700	27,521	65	21,832	65	151,790	75,700	27,521	3,398	65	21,832	
Kentucky															
Total	2,381	513,681	1,646	212,775	81,098	1,519	49,156	879	323,794	194,213	58,878	5,211	874	48,220	
Under \$200,000	1,748	201,383	1,038	42,480	7,660	981	4,931	370	54,454	29,381	5,850	108	370	4,178	
\$200,000 under \$300,000	288	71,904	268	33,560	8,125	233	5,697	208	52,212	30,206	7,393	265	208	5,636	
\$300,000 under \$500,000	199	72,395	199	34,044	8,753	164	7,033	164	60,148	32,485	8,421	442	159	7,025	
\$500,000 under \$1,000,000	101	68,224	97	36,774	11,390	97	9,558	93	62,431	38,224	11,245	846	93	9,444	
\$1,000,000 or more	45	99,776	44	63,916	25,969	44	21,937	44	94,548	63,916	25,969	3,551	44	21,937	
Louisiana															
Total	1,733	422,834	1,536	256,957	73,078	1,464	59,954	994	345,818	241,203	70,763	6,061	978	58,838	
Under \$200,000	1,150	132,911	956	49,548	8,953	890	5,791	437	65,030	35,071	6,895	122	421	4,813	
\$200,000 under \$300,000	265	64,263	265	42,660	10,587	260	8,513	250	60,870	41,894	10,445	438	250	8,486	
\$300,000 under \$500,000	166	60,727	166	41,672	11,222	166	9,677	161	59,157	41,542	11,210	665	161	9,665	
\$500,000 under \$1,000,000	101	67,976	98	50,559	15,170	97	12,962	95	63,803	50,178	15,068	1,280	95	12,864	
\$1,000,000 or more	51	96,957	51	72,519	27,145	51	23,010	51	96,957	72,519	27,145	3,557	51	23,010	
Maine															
Total	1,098	214,400	757	86,182	23,178	699	18,157	321	124,235	73,268	21,123	1,772	321	17,387	
Under \$200,000	863	100,754	535	21,592	3,708	487	2,581	119	18,372	9,823	1,896	63	119	1,832	
\$200,000 under \$300,000	115	28,449	102	10,188	2,321	92	1,242	82	20,667	12,042	2,078	77	82	1,220	
\$300,000 under \$500,000	56	22,986	56	14,988	4,179	56	3,326	56	22,986	14,988	4,179	244	56	3,326	
\$500,000 under \$1,000,000	46	32,070	46	18,306	5,345	46	4,535	46	32,070	18,306	5,345	421	46	4,535	
\$1,000,000 or more	18	30,141	18	21,098	7,626	18	6,473	18	30,141	21,098	7,626	966	18	6,473	
Maryland (including D.C.)															
Total	4,057	1,011,171	3,143	434,891	120,160	2,978	97,963	1,859	720,383	406,485	118,375	9,312	1,840	96,056	
Under \$200,000	2,631	318,535	1,786	76,176	13,537	1,687	9,125	663	98,759	54,599	11,042	219	647	7,584	
\$200,000 under \$300,000	637	153,858	586	64,295	14,714	542	12,441	470	117,024	60,313	14,057	554	470	12,193	
\$300,000 under \$500,000	441	169,611	431	84,009	22,018	414	17,905	393	152,231	81,698	21,510	1,143	393	17,767	
\$500,000 under \$1,000,000	229	154,727	224	91,680	26,941	220	22,621	221	149,877	91,249	26,833	214	218	22,542	
\$1,000,000 or more	119	214,440	116	118,731	42,951	115	35,871	112	202,492	118,626	42,933	5,283	112	35,870	

Footnotes at end of table.

Table 19.—Gross Estate, Taxable Estate, and Estate Tax Items, by Size of Gross Estate and by State, for All Decedents—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of gross estate	Number of returns	Gross estate	Taxable estate		Estate tax before credits	Estate tax after credits		Returns with State death tax credit						
			Number of returns	Amount		Number of returns	Amount	Gross estate	Taxable estate	Estate tax before credits	State death tax credit	Estate tax after credits		
												Number of returns	Amount	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
<b>Massachusetts</b>														
Total	6,028	1,225,639	3,777	523,263	149,093	3,570	122,001	2,145	793,082	476,464	141,080	12,197	2,121	117,128
Under \$200,000	4,512	487,157	2,338	102,698	18,406	2,186	11,733	854	123,701	67,053	13,417	253	830	9,202
\$200,000 under \$300,000	760	184,075	701	81,159	18,764	660	15,353	572	139,366	75,238	17,733	679	572	14,844
\$300,000 under \$500,000	370	139,364	360	83,429	22,336	349	18,727	349	131,128	82,933	22,224	1,274	349	18,727
\$500,000 under \$1,000,000	262	176,562	255	102,189	30,251	253	25,814	251	169,532	102,820	30,166	2,350	251	25,756
\$1,000,000 or more	124	238,481	123	152,748	59,335	122	50,368	119	229,353	148,422	57,540	7,641	119	48,601
<b>Michigan</b>														
Total	5,509	1,475,573	4,408	667,330	228,149	4,183	182,049	2,472	1,070,866	615,563	220,235	26,316	2,465	177,869
Under \$200,000	3,685	455,319	2,534	120,584	22,123	2,530	14,503	946	142,201	83,614	17,401	326	946	11,707
\$200,000 under \$300,000	914	223,526	879	94,956	21,772	814	17,156	710	175,540	20,556	20,556	733	710	16,458
\$300,000 under \$500,000	523	199,280	513	97,669	25,412	463	20,436	445	170,623	90,675	23,697	1,326	440	19,755
\$500,000 under \$1,000,000	259	179,448	257	102,305	30,042	252	25,606	249	173,283	101,813	29,931	2,305	248	25,551
\$1,000,000 or more	128	418,000	125	251,816	128,800	124	104,348	122	409,219	251,275	128,650	21,626	121	104,198
<b>Minnesota</b>														
Total	4,663	855,571	3,009	313,934	80,545	2,809	61,801	1,498	483,370	271,595	73,844	5,003	1,489	58,166
Under \$200,000	3,581	406,456	1,980	87,076	15,820	1,857	9,273	634	94,894	56,824	11,955	203	626	7,214
\$200,000 under \$300,000	590	142,188	540	57,205	13,085	493	9,433	414	101,099	51,285	12,023	407	414	9,138
\$300,000 under \$500,000	311	116,705	311	65,096	17,203	286	13,739	281	107,224	63,004	16,722	927	281	13,733
\$500,000 under \$1,000,000	119	79,590	117	42,913	12,467	115	10,691	111	74,837	41,930	12,208	934	110	10,449
\$1,000,000 or more	62	110,631	61	61,644	21,969	61	18,664	58	105,316	58,553	20,936	2,532	58	17,631
<b>Mississippi</b>														
Total	1,112	269,098	893	96,322	24,312	832	20,636	439	173,568	85,536	22,896	1,552	439	19,929
Under \$200,000	742	92,950	534	17,833	2,675	510	2,027	142	18,840	10,031	1,883	31	142	1,373
\$200,000 under \$300,000	154	36,877	144	15,631	3,665	119	3,018	98	23,957	13,751	3,288	133	98	2,975
\$300,000 under \$500,000	137	40,801	107	16,538	4,077	97	3,377	97	37,299	15,616	3,858	181	97	3,777
\$500,000 under \$1,000,000	87	58,996	86	30,859	8,877	84	7,803	81	55,051	30,713	8,854	690	81	7,799
\$1,000,000 or more	22	39,473	22	15,461	5,018	22	4,410	21	38,421	15,425	5,014	517	21	4,406
<b>Missouri</b>														
Total	4,202	1,082,916	3,364	481,975	140,156	3,160	114,178	1,665	729,125	418,412	128,625	11,780	1,664	107,326
Under \$200,000	2,815	336,797	2,014	90,725	16,446	1,894	11,177	566	85,240	48,770	9,892	199	566	7,695
\$200,000 under \$300,000	580	140,933	560	64,209	15,049	519	11,232	402	99,247	53,783	12,910	442	402	9,750
\$300,000 under \$500,000	470	180,277	460	94,957	25,206	420	20,413	384	149,072	88,262	23,653	1,324	384	19,698
\$500,000 under \$1,000,000	210	142,786	205	80,658	23,624	202	20,234	193	130,944	77,982	22,841	1,742	192	19,564
\$1,000,000 or more	127	282,124	125	151,426	59,832	125	51,122	120	264,620	149,714	59,330	8,072	120	50,620
<b>Montana</b>														
Total	853	185,821	615	70,547	18,149	572	14,153	333	118,072	62,697	17,012	1,137	333	13,715
Under \$200,000	576	68,027	360	16,144	2,976	344	1,921	120	17,729	10,891	2,302	52	120	1,530
\$200,000 under \$300,000	167	40,384	146	17,393	4,147	126	2,759	116	28,586	15,334	3,757	124	116	2,713
\$300,000 under \$500,000	53	21,994	53	11,007	2,902	48	2,544	43	18,038	9,393	2,755	174	43	2,543
\$500,000 under \$1,000,000	46	29,932	45	16,024	4,618	43	3,811	43	28,256	15,900	4,591	341	43	3,811
\$1,000,000 or more	11	25,464	11	9,979	3,607	11	3,117	11	23,464	9,979	3,607	446	11	3,117
<b>Nebraska</b>														
Total	2,837	642,474	2,136	274,677	74,942	1,932	57,485	1,270	435,030	244,718	69,106	5,208	1,270	55,047
Under \$200,000	1,895	235,409	1,245	64,718	12,560	1,108	6,827	489	73,518	43,480	9,089	168	489	5,817
\$200,000 under \$300,000	487	113,147	422	40,587	10,205	367	7,777	332	81,297	40,324	9,385	137	332	7,650
\$300,000 under \$500,000	294	111,503	289	60,026	15,966	279	12,932	274	104,316	59,012	15,711	846	274	12,909
\$500,000 under \$1,000,000	145	98,102	144	57,462	16,828	142	14,286	140	94,986	56,676	16,606	1,285	140	14,070
\$1,000,000 or more	36	84,313	36	47,884	19,384	36	15,712	35	80,923	45,225	18,274	2,592	35	14,602

Footnotes at end of table

Table 19.—Gross Estate, Taxable Estate, and Estate Tax Items, by Size of Gross Estate and by State, for All Decedents—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of gross estate	Number of returns	Taxable estate				Estate tax before credits		Estate tax after credits		Returns with State death tax credit					
		Number of returns		Amount	(5)	(6)	(7)	Number of returns	(8)	(9)	(10)	(11)	State death tax credit	Estate tax after credits	
		(3)	(4)											(13)	(14)
Nevada															
Total	410		354	113,384	55,688	354	45,073	41	187,175	62,195	41,287	8,018	41	33,012	
Under \$200,000	263		218	11,717	2,094	218	1,834	*16	*2,396	*1,269	*241	*6	*16	*235	
\$200,000 under \$500,000	77		67	10,317	2,540	67	2,040	*10	*2,357	*1,974	*524	*19	*10	*356	
\$500,000 under \$1,000,000	27		27	8,471	*2,447	*27	*2,106	*5	*1,527	*253	*36	(*)	*5	*35	
\$1,000,000 or more	15		15	13,573	4,078	27	3,716	4	2,827	1,983	594	54	4	465	
				69,306	44,528	15	35,377	6	178,067	56,706	39,892	7,938	6	31,921	
New Hampshire															
Total	859		580	81,774	21,962	567	17,782	307	117,753	72,629	20,524	1,540	307	16,815	
Under \$200,000	616		368	19,493	3,738	360	2,471	136	21,404	13,650	2,986	63	136	1,964	
\$200,000 under \$500,000	101		81	11,763	2,907	76	2,306	61	14,914	10,957	2,792	112	61	2,217	
\$500,000 under \$1,000,000	85		75	14,187	3,607	75	3,321	55	20,897	11,702	3,037	176	55	2,751	
\$1,000,000 or more	38		37	16,634	4,943	37	4,156	36	24,854	16,623	4,943	400	36	4,155	
	19		19	19,697	6,767	19	5,528	19	35,684	19,697	6,767	789	19	5,528	
New Jersey															
Total	7,467		5,351	697,608	194,976	5,002	154,487	2,838	1,092,908	631,213	184,596	15,335	2,838	149,834	
Under \$200,000	5,410		3,405	152,076	28,247	3,137	16,148	1,121	164,791	97,470	20,278	394	1,121	12,649	
\$200,000 under \$500,000	969		882	98,080	22,961	816	16,823	692	171,460	90,934	21,786	748	692	16,440	
\$500,000 under \$1,000,000	610		595	126,609	33,551	585	28,321	565	217,542	123,776	32,821	1,858	565	28,007	
\$1,000,000 or more	314		307	120,108	35,113	304	30,126	298	202,470	118,297	34,606	2,664	298	29,669	
	164		162	200,737	75,105	160	63,069	162	336,646	200,737	75,105	9,671	160	63,069	
New Mexico															
Total	638		533	78,974	22,391	532	19,091	348	107,599	73,548	21,338	1,693	348	18,039	
Under \$200,000	492		388	20,891	3,823	388	3,278	202	30,697	17,397	3,493	79	202	2,948	
\$200,000 under \$500,000	70		70	10,296	2,477	70	2,222	70	17,403	10,296	2,477	105	70	2,222	
\$500,000 under \$1,000,000	*30		*30	*7,617	*2,101	*30	*1,688	*30	*10,841	*7,617	*2,101	*113	*30	*1,688	
\$1,000,000 or more	28		28	13,854	4,136	27	3,321	28	18,955	13,864	4,136	350	27	3,321	
	18		17	26,306	9,854	17	8,583	16	29,703	24,373	9,131	1,045	16	7,860	
New York															
Total	20,650		13,030	1,981,982	624,743	12,154	507,244	6,666	3,362,217	1,827,376	601,686	64,124	6,614	496,121	
Under \$200,000	15,501		8,077	322,175	57,017	7,513	35,579	2,416	360,708	202,308	41,017	871	2,384	27,905	
\$200,000 under \$500,000	2,348		2,188	217,669	48,803	1,985	38,646	1,644	401,219	197,740	45,583	1,635	1,639	37,224	
\$500,000 under \$1,000,000	1,473		1,458	295,388	77,543	1,365	62,920	1,324	514,907	285,922	75,336	4,146	1,314	62,085	
\$1,000,000 or more	796		785	325,489	95,767	775	81,100	772	532,148	323,834	95,293	7,524	768	80,808	
	532		522	821,262	345,614	516	289,000	510	1,553,234	817,572	344,457	49,947	509	288,099	
North Carolina															
Total	3,638		2,561	328,179	88,887	2,449	72,763	1,383	558,151	301,382	85,397	6,812	1,375	70,768	
Under \$200,000	2,507		1,475	56,341	9,565	1,411	6,872	418	61,886	35,283	7,126	166	410	5,286	
\$200,000 under \$500,000	530		495	51,543	11,678	489	8,892	404	97,731	47,832	11,043	380	404	8,691	
\$500,000 under \$1,000,000	319		309	61,444	16,226	299	12,599	284	110,289	59,712	15,876	800	284	16,154	
\$1,000,000 or more	197		197	73,177	21,136	196	18,195	194	129,610	72,952	21,085	1,594	194	26,205	
	85		85	85,673	30,281	84	26,205	83	158,635	85,604	30,266	3,672	83	26,205	
North Dakota															
Total	1,169		806	78,282	19,475	701	14,448	383	109,578	60,425	15,936	999	382	13,407	
Under \$200,000	848		506	24,089	4,434	458	3,044	169	25,742	13,723	2,674	65	169	2,368	
\$200,000 under \$500,000	172		152	16,003	3,758	126	2,484	96	23,915	11,418	2,673	91	96	2,119	
\$500,000 under \$1,000,000	110		110	18,486	4,703	80	3,370	80	29,419	15,580	4,009	189	80	3,370	
\$1,000,000 or more	35		34	12,482	3,680	33	3,076	34	21,847	12,482	3,680	258	33	3,076	
	4		4	7,221	2,900	4	2,474	4	8,656	7,221	2,900	396	4	2,474	

Footnotes at end of table.

Table 19.—Gross Estate, Taxable Estate, and Estate Tax Items, by Size of Gross Estate and by State, for All Decedents—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of gross estate	Number of returns	Gross estate	Taxable estate		Estate tax before credits	Estate tax after credits		Number of returns	Returns with State death tax credit					Estate tax after credits	
			Number of returns	Amount		Number of returns	Amount		Taxable estate	Estate tax before credits	State death tax credit	Number of returns	Amount		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)		
Ohio															
Total	9,654	2,185,480	6,945	926,562	259,926	6,567	205,871	3,889	1,489,329	843,537	247,418	20,560	3,864	199,823	
Under \$200,000	6,987	810,327	4,409	205,222	37,715	4,145	22,506	1,647	242,841	141,778	29,431	650	1,623	18,319	
\$200,000 under \$500,000	1,258	303,495	1,189	137,686	32,400	1,088	24,035	1,547	230,441	126,300	30,256	1,067	945	23,118	
\$500,000 under \$1,000,000	763	294,025	773	159,165	42,124	725	34,263	695	263,776	153,934	40,928	2,261	695	34,088	
\$1,000,000 or more	416	283,579	408	169,528	49,767	404	42,676	202	478,958	253,943	97,597	12,664	202	82,068	
	210	494,054	206	254,961	97,920	205	82,390								
Oklahoma															
Total	2,599	648,476	1,846	265,178	81,966	1,653	64,459	926	411,618	235,555	76,749	7,768	926	62,718	
Under \$200,000	1,802	220,483	1,101	51,236	9,748	995	5,286	354	53,210	31,916	6,765	120	354	4,288	
\$200,000 under \$500,000	358	87,388	318	30,477	6,822	276	5,063	226	56,444	26,097	5,924	215	226	2,812	
\$500,000 under \$1,000,000	251	92,625	241	41,506	10,823	196	8,042	166	61,174	35,884	9,545	490	166	7,609	
\$1,000,000 or more	125	83,097	124	47,796	13,980	124	12,003	119	79,592	47,517	13,934	1,058	119	11,947	
	63	164,884	62	94,162	40,584	62	34,064	61	161,207	94,141	40,582	5,884	61	34,062	
Oregon															
Total	2,258	452,211	1,607	172,259	46,556	1,464	36,059	693	255,140	149,641	43,108	3,399	693	34,561	
Under \$200,000	1,646	192,117	1,057	40,059	7,205	959	3,632	240	36,658	21,668	4,590	71	240	2,518	
\$200,000 under \$500,000	317	75,529	282	28,340	6,606	237	5,140	186	44,843	25,873	6,220	227	186	4,986	
\$500,000 under \$1,000,000	182	68,160	177	32,638	8,448	157	6,886	157	60,007	31,619	8,232	441	157	6,886	
\$1,000,000 or more	77	51,164	76	29,284	8,536	76	7,426	75	48,801	28,542	8,306	645	75	7,196	
	36	65,241	35	41,938	15,760	35	12,975	35	63,832	41,938	15,760	2,015	35	12,975	
Pennsylvania															
Total	9,678	2,269,608	7,241	954,686	278,589	6,853	228,373	3,890	1,555,464	869,135	285,852	24,706	3,850	221,926	
Under \$200,000	6,728	777,498	4,458	178,818	30,643	4,206	20,488	1,408	208,410	111,416	21,755	451	1,384	16,064	
\$200,000 under \$500,000	1,372	332,552	1,261	138,839	31,778	1,162	25,554	1,039	255,837	130,076	30,313	1,130	1,024	24,871	
\$500,000 under \$1,000,000	453	305,957	444	177,635	43,424	835	35,803	402	301,268	160,302	41,781	218	802	35,131	
\$1,000,000 or more	218	516,969	211	292,329	120,753	209	101,774	207	495,579	291,750	120,593	16,949	206	101,629	
Rhode Island															
Total	779	188,142	578	83,939	26,086	532	21,556	290	131,096	75,357	24,713	2,573	290	21,157	
Under \$200,000	564	65,174	368	15,313	2,643	328	1,732	96	14,118	7,409	1,392	34	96	1,358	
\$200,000 under \$500,000	88	22,082	63	10,264	2,386	83	2,116	73	18,621	10,020	2,360	95	73	2,080	
\$500,000 under \$1,000,000	29	20,773	29	13,223	3,927	28	3,247	28	19,873	13,124	3,903	326	28	3,077	
\$1,000,000 or more	18	50,204	18	29,348	13,041	18	10,832	18	50,204	29,348	13,041	1,898	18	10,832	
South Carolina															
Total	1,784	392,615	1,184	158,142	44,330	1,064	34,517	639	258,473	139,869	41,594	3,522	638	33,813	
Under \$200,000	1,295	146,240	718	33,658	6,358	631	3,635	231	35,143	19,776	4,061	86	231	3,010	
\$200,000 under \$500,000	213	52,568	198	21,505	5,081	167	3,389	147	36,716	19,420	4,688	151	147	3,336	
\$500,000 under \$1,000,000	168	64,844	163	29,005	7,469	163	5,797	158	60,820	28,811	7,446	354	158	5,775	
\$1,000,000 or more	67	45,622	64	26,371	7,759	62	6,631	62	42,453	26,257	7,736	612	61	6,628	
	41	83,341	41	45,605	17,663	41	15,064	41	83,341	45,605	17,663	2,318	41	15,064	
South Dakota															
Total	1,032	197,664	733	74,954	18,527	608	13,160	376	109,004	82,596	16,234	892	376	12,670	
Under \$200,000	736	90,619	448	22,981	4,557	360	2,376	160	24,374	14,671	3,086	56	160	2,070	
\$200,000 under \$500,000	144	33,328	144	14,325	3,437	114	1,889	88	20,720	12,124	3,022	81	88	1,784	
\$500,000 under \$1,000,000	116	44,899	116	21,455	5,511	101	3,003	96	38,188	19,811	5,150	291	96	4,469	
\$1,000,000 or more	31	7,273	30	4,372	1,557	28	1,345	28	6,164	4,359	1,556	182	28	3,003	
	5		5			5		4					4	1,344	

Footnotes at end of table.

Table 19.—Gross Estate, Taxable Estate, and Estate Tax Items, by Size of Gross Estate and by State, for All Decedents—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of gross estate	Number of returns	Returns with State death tax credit				Returns with State death tax credit				Returns with State death tax credit			
		Gross estate	Taxable estate		Estate tax before credits	Estate tax after credits		Gross estate	Taxable estate	Estate tax before credits	State death tax credit	Number of returns	Estate tax after credits
			Number of returns	Amount		Number of returns	Amount						Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
													(14)
<b>Tennessee</b>													
Total	2,700	812,846	1,900	380,857	180,764	1,803	126,560	986	604,938	357,785	156,761	25,788	906
Under \$200,000	1,914	217,360	1,136	45,874	8,307	1,088	5,539	312	49,075	30,257	6,513	132	312
\$200,000 under \$300,000	299	12,127	294	31,518	12,989	259	5,422	233	56,845	28,788	6,730	255	233
\$300,000 under \$500,000	287	106,559	277	50,361	12,989	263	10,972	253	96,723	48,892	12,574	685	253
\$500,000 under \$1,000,000	137	93,538	130	46,241	14,067	130	12,106	126	85,262	46,136	14,078	1,095	126
\$1,000,000 or more	63	321,263	63	204,843	118,114	63	92,527	62	317,034	201,691	116,765	23,640	62
<b>Texas</b>													
Total	8,462	2,109,438	7,589	1,250,873	385,516	7,203	313,135	4,426	1,683,878	1,167,133	372,685	37,673	4,391
Under \$200,000	6,002	689,966	5,169	246,853	44,932	4,849	29,465	2,136	312,792	173,849	34,655	665	2,112
\$200,000 under \$300,000	1,019	137,255	1,004	137,023	39,038	964	30,309	909	220,542	150,084	37,435	1,466	909
\$300,000 under \$500,000	749	289,286	739	191,957	52,051	719	44,024	714	276,065	168,364	51,413	3,137	704
\$500,000 under \$1,000,000	433	293,357	425	211,647	63,930	419	54,235	415	281,098	210,433	63,046	5,355	414
\$1,000,000 or more	259	639,575	252	443,393	186,106	252	135,062	252	583,378	443,393	186,106	27,060	252
<b>Utah</b>													
Total	631	129,921	451	51,148	13,200	438	11,113	245	90,717	45,664	12,448	917	245
Under \$200,000	456	55,213	278	10,532	1,633	270	1,162	93	13,251	6,402	1,176	26	93
\$200,000 under \$300,000	60	16,214	60	7,950	1,921	75	1,377	65	14,949	7,278	1,613	58	65
\$300,000 under \$500,000	98	20,349	96	10,740	2,758	56	2,330	51	18,457	10,119	2,613	138	51
\$500,000 under \$1,000,000	28	20,211	26	10,470	3,058	26	2,659	11	18,127	10,448	3,056	220	25
\$1,000,000 or more	11	13,934	11	11,416	3,990	11	3,364	11	15,934	11,416	3,990	474	11
<b>Vermont</b>													
Total	479	105,201	381	42,198	10,981	346	9,053	174	86,665	37,283	10,291	740	174
Under \$200,000	319	36,595	291	9,396	1,716	207	877	156	31,111	15,176	1,116	20	156
\$200,000 under \$300,000	97	24,108	97	9,263	2,164	76	1,901	55	14,778	8,505	2,073	88	55
\$300,000 under \$500,000	96	21,308	96	7,769	1,826	96	1,111	55	14,128	7,163	1,826	103	55
\$500,000 under \$1,000,000	15	10,836	15	5,096	1,456	15	1,260	12	10,638	5,096	1,456	106	15
\$1,000,000 or more	12	19,410	12	11,322	3,619	12	3,304	12	19,410	11,322	3,619	425	12
<b>Virginia</b>													
Total	4,299	977,545	3,151	402,954	112,391	2,965	90,216	1,896	855,772	369,697	107,828	8,912	1,675
Under \$200,000	3,021	355,990	1,921	77,273	13,648	1,809	8,918	838	91,766	52,303	10,713	208	612
\$200,000 under \$300,000	692	145,514	557	55,666	12,421	564	8,906	418	102,461	59,612	11,395	415	418
\$300,000 under \$500,000	375	138,995	375	35,963	20,544	355	15,751	355	131,515	74,358	19,963	1,022	350
\$500,000 under \$1,000,000	201	137,776	201	78,278	22,782	199	19,166	196	135,566	78,278	22,782	1,722	196
\$1,000,000 or more	100	139,405	98	115,556	43,499	98	36,545	97	135,566	115,217	43,269	5,345	97
<b>Washington</b>													
Total	2,908	607,131	2,607	338,456	92,770	2,485	72,836	1,411	452,793	308,483	88,478	6,724	1,411
Under \$200,000	2,118	220,640	1,800	81,902	14,763	1,733	8,946	675	95,890	55,289	11,255	200	675
\$200,000 under \$300,000	359	85,931	342	55,528	14,273	332	10,461	322	78,960	52,027	13,059	514	322
\$300,000 under \$500,000	290	110,364	280	72,044	21,519	265	17,983	265	103,547	73,254	21,059	1,273	265
\$500,000 under \$1,000,000	105	72,197	104	51,266	15,231	104	13,031	100	70,876	51,266	15,231	1,260	100
\$1,000,000 or more	53	107,999	51	71,666	26,793	51	22,860	51	103,629	71,666	26,793	3,477	51
<b>West Virginia</b>													
Total	1,122	231,716	741	93,097	25,964	713	21,872	370	140,192	85,944	25,029	2,067	370
Under \$200,000	895	92,621	455	16,819	2,954	447	2,143	130	20,131	12,138	2,583	51	130
\$200,000 under \$300,000	154	27,809	144	15,918	3,716	134	3,114	115	26,928	15,366	3,656	136	115
\$300,000 under \$500,000	75	20,692	75	13,498	3,530	65	2,909	62	24,223	13,369	3,291	185	62
\$500,000 under \$1,000,000	44	30,593	43	19,291	5,739	43	4,934	40	28,629	18,524	5,494	405	42
\$1,000,000 or more	24	41,102	24	27,581	10,022	24	8,573	23	36,071	27,558	10,020	1,259	23

Footnotes at end of table.

Table 19.—Gross Estate, Taxable Estate, and Estate Tax Items, by Size of Gross Estate and by State, for All Decedents—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of gross estate	Returns with State death tax credit													
	Number of returns	Gross estate	Taxable estate		Estate tax before credits	Estate tax after credits		Number of returns	Gross estate	Taxable estate	Estate tax before credits	State death tax credit	Estate tax after credits	
			Number of returns	Amount		Number of returns	Amount						Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Wisconsin														
Total	5,395	1,008,595	3,174	340,467	98,345	2,960	76,451	1,473	555,458	310,239	92,835	8,045	1,444	75,418
Under \$200,000	4,327	479,160	2,167	85,146	15,193	2,034	9,556	624	91,086	54,372	11,381	210	600	7,082
\$200,000 under \$500,000	571	140,455	321	60,823	14,312	466	11,089	401	99,138	54,923	13,181	485	396	10,619
\$500,000 under \$1,000,000	293	105,567	286	51,870	13,477	263	11,001	253	93,045	49,737	13,023	673	253	10,978
\$1,000,000 or more	129	88,542	124	48,542	14,594	124	12,488	122	82,649	49,478	14,497	1,108	122	12,421
	75	192,871	74	101,806	40,770	73	34,318	73	189,540	101,730	40,753	5,569	73	34,318
Wyoming														
Total	415	105,970	308	39,950	10,203	284	8,413	204	75,964	36,202	9,549	870	204	8,211
Under \$200,000	225	24,340	129	5,557	901	121	669	56	17,175	3,487	582	111	56	561
\$200,000 under \$500,000	90	21,566	60	6,869	1,392	70	1,644	55	12,644	5,378	1,137	41	55	1,070
\$500,000 under \$1,000,000	65	24,604	65	10,220	2,634	60	2,192	60	23,022	9,918	2,468	122	60	2,192
\$1,000,000 or more	29	17,615	26	9,749	2,809	25	2,435	25	17,064	9,866	2,795	210	25	2,435
	9	17,846	8	7,734	2,566	8	1,953	8	16,060	7,734	2,566	286	8	1,953
Other Areas <sup>2</sup>														
Total	574	181,586	472	58,522	15,664	439	13,122	120	42,962	19,862	5,153	325	120	4,298
Under \$200,000	371	45,506	272	9,026	1,279	264	1,172	48	6,907	3,767	465	111	48	444
\$200,000 under \$500,000	94	23,674	94	9,560	2,160	69	1,719	25	6,805	3,057	696	32	25	664
\$500,000 under \$1,000,000	54	20,231	54	9,236	2,405	54	1,585	23	9,451	3,295	805	27	23	491
\$1,000,000 or more	38	25,360	36	12,110	3,398	36	2,770	20	13,421	7,238	2,047	141	20	1,711
	17	66,815	16	18,590	6,421	16	5,876	4	6,378	3,506	1,139	114	4	988

<sup>1</sup> Estimate should be used with caution because of the small number of sample returns on which it is based.<sup>2</sup> Less than \$500.<sup>3</sup> Includes data for returns of citizens and resident aliens residing in Puerto Rico, the Panama Canal Zone, the Virgin Islands, or abroad.

NOTE: Detail may not add to total because of rounding.

Form 706 (Rev. 1-79)

Estate of:

General Information

1 Address of decedent at time of death (Number and street including apartment number or rural route, city, town or post office, State and ZIP code)

2 Place of death, if different than decedent's address (e.g., name of hospital)

3 Cause of death

4 Length of last illness

5 Decedent's physicians

Address (Number and street, city, State, and ZIP code)

6 Date and place of birth

7 Decedent's business or occupation. If retired check here ☐ and State decedent's former business or occupation ☐

8 Marital status of decedent at time of death  
☐ Married—Date of marriage ☐ —Domicile at time of marriage ☐ Widowed—Name and date of death of deceased spouse ☐ Single  
☐ Legally separated—Name of legally separated spouse ☐ Divorced—Date divorce decree became final ☐

9 Did the personal representative make a diligent and careful search for property of every kind left by the decedent for whose estate this return is filed?  
☐ Yes ☐ No

10 Do you elect the alternate valuation explained in instruction 12?  
☐ Yes ☐ No

11 Do you elect the special valuation explained in instruction 13?  
☐ Yes ☐ No

If "Yes," attach to this return a statement that includes the following information:  
(i) The relevant qualified use;  
(ii) The items of real property shown on the estate tax return to be specially valued pursuant to the election (identified by schedule number and item number);  
(iii) The fair market value of the real property to be specially valued under section 2032A and its value based on its qualified use (both values determined without regard to the adjustments provided by section 2032A(b)(3)(B));  
(iv) The adjusted value (as defined in section 2032A(b)(3)(B)) of all real property which is used in a qualified use and which passes from the decedent to a qualified heir;  
(v) The items of personal property shown on the estate tax return that pass from the decedent to a qualified heir and are used in a qualified use under section 2032A (identified by schedule and item number) and the total value of such personal property adjusted under section 2032A(b)(3)(B);  
(vi) The adjusted value of the gross estate as defined in section 2032A(b)(3)(A);  
(vii) The method used in determining the special value based on use;  
(viii) Copies of written appraisals;  
(ix) The date on which the decedent (or a member of his or her family who held the property before the decedent) acquired the property and on which he or she or a member of his or her family commenced the qualified use (if different from the date of acquisition);  
(x) Any periods following commencement of the qualified use during which the decedent or a member of his or her family did not own the property; and  
(xi) The date on which the decedent (or a member of his or her family) participated in the operation of the farm or other business within the meaning of section 2032A(e)(6), and the date on which the decedent (or a member of his or her family) ceased to participate in the operation of such business.  
Also attach to this return an agreement to express consent to personal liability under section 2032A(c) in the event of certain events. The agreement must be executed by all persons receiving any interest in the property being valued based on its qualified use, and must be filed with the return. The Internal Revenue Service on matters arising under section 2032A.  
Include below, the name, identifying number, relationship, and address of all parties receiving any interest in the specially valued property. For "Privacy Act" notice, see the Form 1040 instructions.

Name

Identifying number

Relationship

Address

(If more space is needed, attach additional sheets of same size.)

Page 2

Form 706 (Rev. 1-79)

United States Estate Tax Return

Estate of citizen or resident of the United States (see separate instructions)

Decedent's first name and middle initial

Decedent's last name

Date of death

Domicile at time of death

Year domicile established

Decedent's social security number

Name of personal representative

Address (Number and street including apartment number or rural route, city, town or post office, State and ZIP code)

Name and location of court where will was probated or estate administered

Case number

If decedent died testate check here ☐ and attach a certified copy of the will.  
Authorization to receive confidential tax information under 26 C.F.R. 601.502(c)(3)(ii) if return prepared by an attorney for the personal representative:  
I declare that I am the attorney of record for the personal representative before the above court and prepared this return for the personal representative. I am not under suspension or disbarment from practice before the Internal Revenue Service and am qualified to practice in the State shown below.

Name of attorney

State

Address (Number and street, city, State and ZIP code)

Computation of Tax

1 Total gross estate (from Recapture, page 3, line 10)

2 Total allowable deductions (from Recapture, page 3, line 29)

3 Taxable estate (subtract the amount on line 2 from the amount on line 1)

4 Adjusted taxable gifts (total amount of taxable gifts (within the meaning of section 2503) made by decedent after December 31, 1976, other than gifts which are includible in decedent's gross estate (section 2001(b)). See instructions)

5 Add the amount on line 3 and the amount on line 4

6 Tentative tax on the amount on line 5 from Table A in the separate instructions

7 Aggregate gift taxes payable with respect to gifts by decedent after December 31, 1976, including gift taxes paid by decedent's spouse for split gifts (section 2513) if decedent was the donor of such gifts and they are includible in decedent's gross estate. See instructions

8 Gross estate tax. Subtract the amount on line 7 from the amount on line 6

9 Unified credit against estate tax from Table B in the separate instructions

10 Adjustment to unified credit. See instructions

11 Allowable unified credit (subtract the amount on line 10 from the amount on line 9)

12 Subtract the amount on line 11 from the amount on line 8 (but not less than zero)

13 Credit for State death taxes not to exceed the amount on line 12; see Table C in the separate instructions and attach credit evidence

14 Subtract the amount on line 13 from the amount on line 12

15 Credit for Federal gift taxes (see section 2012 and attach computation)

16 Credit for foreign death taxes (from Schedule P) (Form 706CE is required)

17 Credit for tax on prior transfers (from Schedule Q)

18 Total (add the amounts on lines 15, 16, and 17)

19 Net estate tax. Subtract the amount on line 18 from the amount on line 14

20 Prior payments. Explain in attached statement. See instruction 5

21 United States Treasury bonds redeemed in payment of estate tax

22 Total (add the amount on line 20 and the amount on line 21)

23 Balance due (subtract the amount on line 22 from the amount on line 19)

Note: Please attach the necessary supplemental documents, see instruction 6.  
Under penalty of perjury, I declare that I am the personal representative of the estate of the decedent and that the information on this return is true, correct, and complete. Declaration of preparer (other than the personal representative) is based on all information of which preparer has any knowledge.

Signature of personal representative

Date

Signature of preparer other than personal representative

Address (and ZIP code)

Date

Form 706 (Rev. 1-79)

Estate of:

## Recapitulation

Item number	Gross estate	Alternative value	Value at date of death
1	Schedule A—Real Estate		
2	Schedule B—Stocks and Bonds		
3	Schedule C—Mortgages, Notes, and Cash		
4	Schedule D—Insurance on Decedent's Life		
5	Schedule E—Jointly Owned Property		
6	Schedule F—Other Miscellaneous Property		
7	Schedule G—Transfers During Decedent's Life		
8	Schedule H—Powers of Appointment		
9	Schedule I—Annuities		
10	Total gross estate (add lines 1 through 9). Enter here and on page 1, line 1.		
Item number	Deductions	Amount	
11	Schedule J—Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims		
12	Schedule K—Debts of Decedent		
13	Schedule L—Mortgages and Liens		
14	Total of items 11 through 13		
15	Allowable amount of deductions from item 14 (see note 1)		
16	Schedule M—Net Losses During Administration		
17	Schedule N—Expenses Incurred in Administering Property Not Subject to Claims		
18	Total of items 15 through 17		
19	Schedule O—Bequests, etc., to Surviving Spouse		
20	Adjusted gross estate (see note 2)		
21	Greater of (i) \$250,000 or (ii) one-half of amount on line 20 (see note 3)		
22	Aggregate of gift tax marital deduction allowed to decedent with respect to gifts made after December 31, 1976 (exclude any gift which is includible in the gross estate of decedent under section 2035 (certain gifts within 3 years of death))		
23	Aggregate of gift tax marital deduction which would have been allowable to decedent with respect to gifts required to be included in the gross estate of decedent under section 2036, 2037, 2038, or 2042 (exclude any gift which is includible in the gross estate of the donor by reason of section 2035 (certain gifts within 3 years of death))		
24	Balance (subtract the amount on line 23 from the amount on line 22)		
25	Balance (subtract the amount on line 24 from the amount on line 21 (but not less than zero))		
26	Amount of marital deduction (smaller of (i) amount on line 19 or (ii) amount on line 25)		
27	Schedule N—Orphans' Deduction		
28	Schedule O—Charitable, Public, and Similar Gifts and Bequests		
29	Total allowable deductions (add amounts on lines 18, 26, 27, and 28). Enter here and on page 1, line 2.		

Note.—See paragraph 1 of the instructions for the Recapitulation in the separate instructions.  
 Note.—Enter at item 20 the excess of item 10, Total gross estate, over item 18, if the decedent and surviving spouse at no time held property as community property. If property was ever held as community property, compute item 20, Adjusted gross estate, end the property as community property, item 21, in accordance with the separate instructions for the Recapitulation and attach an additional sheet showing such computation.

Page 3

Form 706 (Rev. 1-79)

Estate of:

## SCHEDULE A—Real Estate

(For jointly owned property which must be disclosed on Schedule E, see the separate instructions for Schedule E.)

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
1				

TOTAL. (Also enter under the Recapitulation, page 3, item 1.)

(If more space is needed, attach additional sheets of same size.)

Schedule A—Page 4

Form 706 (Rev. 1-79)

Estate of:

**SCHEDULE B—Stocks and Bonds**

(For jointly owned property which must be disclosed on Schedule E, see the separate Instructions for Schedule E.)

Item number	Description including face amount of bonds or number of shares and net value where needed for identification, and stock certificate number if available	Unit value	Alternate valuation date	Alternate value	Value at date of death
1					

TOTAL (Also enter under the Recapitulation, page 3, item 2.) . . . . .

(If more space is needed, attach additional sheets of same size.)

Schedule B—Page 5

Form 706 (Rev. 1-79)

Estate of:

**SCHEDULE C—Mortgages, Notes, and Cash**

(For jointly owned property which must be disclosed on Schedule E, see the separate Instructions for Schedule E.)

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
1				

TOTAL (Also enter under the Recapitulation, page 3, item 3.) . . . . .

(If more space is needed, attach additional sheets of same size.)

Schedule C—Page 6

Form 706 (Rev. 1-79)

Estate of:

## SCHEDULE D—Insurance on Decedent's Life

Was there any insurance on the decedent's life which is not included in the return as a part of the gross estate? ☐ Yes ☐ No  
 If "Yes," full data must be submitted on this schedule

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
1				

TOTAL (Also enter under the Recapitulation, page 3, item 4.)  
 (If more space is needed, attach additional sheets of same size)

Schedule D—Page 7

Form 706 (Rev. 1-79)

Estate of:

## SCHEDULE E—Jointly Owned Property

1 Did the decedent, at the time of death, own any property as a joint tenant with right of survivorship or as a tenant by the entirety? ☐ Yes ☐ No  
 If "Yes," state the name and address of each surviving co-tenant. If there are more than 3 surviving co-tenants list the additional co-tenants on an attached sheet

Name	Address (Number and street, city, State, and ZIP code)
A.	
B.	

2 If the answer to question 1 is "Yes," has the full value of the property been included in the gross estate? ☐ Yes ☐ No  
 If "No," see the separate instructions for this schedule and submit the necessary proof

3 Do you elect to value the interest of decedent's spouse in a farm or closely held business in accordance with section 2040(c)? ☐ Yes ☐ No  
 If "Yes," include on this schedule the number of taxable years in which the decedent's spouse materially participated in the operation of the farm or the closely held business.

Item number	Enter letter for co-tenant	Description and stock CUSIP number, if available	Alternate valuation date	Alternate value	Value at date of death
1					

TOTAL (Also enter under the Recapitulation, page 3, item 5.)  
 (If more space is needed, attach additional sheets of same size)

Schedule E—Page 8

## Estate of:

## SCHEDULE G—Transfers During Decedent's Life

1		Did the decedent make any transfer described in the first paragraph (including the six subparagraphs) of the separate instructions for this schedule?		Yes	No
2a	Did the decedent, at any time, make a transfer (other than an outright transfer not in trust) without an adequate and full consideration in money or money's worth, but not believed to be includable in the gross estate as indicated in the separate instructions for this schedule? If "Yes," furnish the following information:				
2b	Date	2c	Amount or value	2d	Character of transfer
3a	Did the decedent, before January 1, 1977, and within 3 years immediately preceding death, make any transfer of property without an adequate and full consideration in money or money's worth?				
3b	Date	3c	Amount or value	3d	Character of transfer
3e	Motive which actuated decedent in making the transfer				
3f	Names and addresses of hospitals in which decedent was confined within 3 years of death				
4	Were there in existence at the time of the decedent's death any trusts created by decedent during decedent's lifetime?				
5a	Have Federal gift tax returns ever been filed?				
5b	Period(s) covered	5c Internal Revenue office(s) where filed			
5	Value at date of death				
Item number		Description and stock DISIP number if available		Alternate valuation data	Alternate value
1	A. Transfers by decedent after December 31, 1976, and within 3 years of death unless excepted under section 2035(b):				
	Gift tax paid by decedent or estate for above gifts made by decedent or estate after December 31, 1976, and within 3 years of decedent's death:		X	X	X
	B. Other transfers:		X	X	X
1			X	X	X
TOTAL (Also enter under the Recapitulation, page 3, item 7.)					

(If more space is needed, attach additional sheets of same size)

Schedule C—Page 10

## Estate of:

**SCHEDULE F—Other Miscellaneous Property Not Reportable Under Any Other Schedule**

(For jointly owned property which must be disclosed on Schedule E, see the separate Instructions for Schedule E.)

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
1				

Form 706 (Rev. 1-79)

Estate of:

### SCHEDULE H—Powers of Appointment

- 1a Did the decedent, at the time of death, possess a general power of appointment created after October 21, 1942?  
 1b On or before such date?  
 2a Did the decedent, at any time, by will or otherwise, exercise or release (to any extent) a general power of appointment created after October 21, 1942?  
 2b On or before such date?

3 Were there in existence at the time of the decedent's death any trusts not created by decedent under which decedent possessed any power, beneficial interest, or trusteeship?

Item number	Description	Alternate valuation date	Alternate's value	Value at date of death
1				

TOTAL (Also enter under the Recapitulation, page 3, item 8.)

### SCHEDULE I—Annuities

- 1a Was the decedent, immediately before death, receiving an annuity as described in paragraph 1 of the separate instructions for this schedule?  
 1b If "Yes," was that annuity paid pursuant to an approved plan as described in paragraph 4 of the separate instructions for this schedule?  
 1c If the answer to "1b" is "Yes," state the ratio of the decedent's contribution to the total purchase price of the annuity.  
 2a If the decedent was employed at the time of death, did an annuity as described in paragraph 3(d) of the separate instructions for this schedule become payable to any beneficiary by reason of the beneficiary surviving the decedent?  
 2b If "Yes," state the ratio of the decedent's contribution to the total purchase price of the annuity.  
 3a Did an annuity under an individual retirement account, annuity, or bond as described in section 2039(e) become payable to any beneficiary by reason of the beneficiary surviving the decedent?  
 3b If "Yes," is the annuity payable to the beneficiary for life or for at least 36 months following decedent's death?  
 3c If the answer to 3a is "Yes," state the ratio of the amount paid for the individual retirement account, annuity, or bond which was not allowable as an income tax deduction under section 219 or 220 (other than a rollover contribution) to the total amount paid for the account, annuity, or bond.

4a Do you elect to exclude from the decedent's gross estate the value of a lump-sum distribution described in section 2039(d)(2)?

4b If "Yes," have you attached the written election by each recipient? Include the name, identifying number, and address of each electing recipient on this schedule. For "Privacy Act" notice, see the Form 1040 instructions.

Item number	Description	Alternate valuation date	Alternate's value	Value at date of death
1				

TOTAL (Also enter under the Recapitulation, page 3, item 9.)

(If more space is needed, attach additional sheets of same size.)

Schedules H and I—Page 11

Form 706 (Rev. 1-79)

Estate of:

### SCHEDULE J—Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims

Note.—Do not list on this schedule expenses of administering property not subject to claims. In connection with such expenses, see the separate instructions for Schedule L.  
 If personal representative commissions, attorney fees, etc., are claimed and allowed as a deduction for estate tax purposes, they are not allowable as a deduction in computing the taxable income of the estate for Federal income tax purposes. They are allowable as an income tax deduction on Form 1041 if a waiver is filed to waive the deduction on Form 706.

Item number	Description	Amount
1		
A. Funeral expenses:		
1		
2		
3		
B. Administration expenses:		
1	Personal representative commissions—amount estimated/agreed upon/paid. (Strike out words not applicable)	
2	Attorney fees—amount estimated/agreed upon/paid. (Strike out words not applicable)	
3	Miscellaneous expenses:	
Total		
Total miscellaneous expenses		

TOTAL (Also enter under the Recapitulation, page 3, item 11.)

(If more space is needed, attach additional sheets of same size.)

Schedule J—Page 12

Form 706 (Rev. 1-79)

Estate of:

## SCHEDULE K—Debts of Decedent and Mortgages and Liens

Item number	Debt of Decedent—Creditor and nature of claim, and allowable death taxes	Amount
1		

TOTAL. (Also enter under the Recapitulation, page 3, item 12.)

Item number	Mortgages and Liens—Description	Amount
1		

TOTAL. (Also enter under the Recapitulation, page 3, item 13.)

## SCHEDULE L—Net Losses During Administration and Expenses Incurred in Administering Property Not Subject to Claims

Item number	Net losses during administration (Note: Do not deduct losses claimed in a Federal income tax return.)	Amount
1		

TOTAL. (Also enter under the Recapitulation, page 3, item 16.)

Item number	Expenses incurred in administering property not subject to claims (Indicate whether estimated, agreed upon, or paid.)	Amount
1		

TOTAL. (Also enter under the Recapitulation, page 3, item 17.)

(If more space is needed, attach additional sheets of same size.)

Schedules K and L—Page 13

Form 706 (Rev. 1-79)

Estate of:

## SCHEDULE M—Bequests, etc., to Surviving Spouse

Item number	Description of property interests passing to surviving spouse	Yes	No
1			

If the decedent died testate, the person or persons filing the return must answer the following questions. Only questions 1c, 3, and 5 need be answered if the decedent died intestate. If the answer to any question is "yes," full details must be submitted under this schedule.

1a Has any action been instituted to contest the will or any provision thereof affecting any property interest listed on this schedule or for construction of the will or any such provision?

1b According to the information and belief of the person or persons filing the return, is any such action designed or contemplated?

1c According to the information and belief of such person or persons, has any person other than the surviving spouse asserted (or is any such assertion contemplated) a right to any property interest listed on this schedule, other than as indicated under question 1a or 1b?

2a Had the surviving spouse the right to declare an election between (i) the provisions made in favor of surviving spouse by the will and (ii) dower, curtesy, or a statutory interest?

2b If the answer to question 2a is "yes," has the surviving spouse renounced the will and elected to take dower, curtesy, or a statutory interest?

2c Elected to take under the will?

2d Does the surviving spouse contemplate renouncing the will and electing to take dower, curtesy, or a statutory interest?

3 Did any property pass to the surviving spouse as the result of a qualified disclaimer?

If "Yes," attach a copy of the written disclaimer required by section 2518(b).

4 Was the amount of property passing to this surviving spouse determined under the "formula" rule in Public Law 94-455, section 2002(d)(1)(B) (Tax Reform Act of 1976)?

If "Yes," compute the marital deduction on an attached sheet, enter the amount on line 26 of the Recapitulation, and note line 26 "computation attached."

5 Was the marital deduction computed under section 2602(c)(5)(A) (generations-skipping transfer at same time or within 9 months after deemed transferor's death)?

If "Yes," compute the marital deduction on an attached sheet, enter the amount on line 26 of the Recapitulation, and note line 26 "computation attached."

Item number	Description of property interests passing to surviving spouse	Yes	No
1			

Total . . . . .

Less: (a) Federal estate tax payable out of above-listed property interests . . . . .

(b) Other death taxes payable out of above-listed property interests . . . . .

Total of items (a) and (b) . . . . .

Net value of above-listed property interests. (Also enter under the Recapitulation, page 3, item 19.)

(If more space is needed, attach additional sheets of same size.)

Schedule M—Page 14

Form 706 (Rev. 1-79)

Estate of:

**SCHEDULE N—Orphans' Deduction**

Do not complete this schedule if the answer to either question 1 or question 2 is "Yes," unless there is more than one child. Attach an additional schedule for each additional child.

1. Was the decedent survived by a spouse? Yes ☐ No ☐
2. Does the child have a living parent? Yes ☐ No ☐
3. Did any property pass to the child as the result of a qualified disclaimer?  
If "Yes," attach a copy of the written disclaimer required by section 2518(b).
- 4a. Name of child 4b. Date of birth

Item number	Description of property passing to child	Value
1		
(a) Total		
(b) Enter the amount obtained by multiplying \$5,000 by the excess of 21 over the child's attained age (in years) at date of decedent's death.		
(c) Enter the smaller of (i) the amount on line (a) or (ii) the amount on line (b). (Also enter this amount under the Recapitulation, page 3, item 27, if there is more than one child; enter the total of the respective line (c) amounts from all or the schedules.)		

**SCHEDULE O—Charitable, Public, and Similar Gifts and Bequests**

1a. If the transfer was made by will, has any action been instituted to have interpreted or to contest the will or any provision thereof affecting the charitable deductions claimed in this schedule?  
If "Yes," full details must be submitted under this schedule.

1b. According to the information and belief of the person or persons filing the return, is any such action designed or contemplated?  
If "Yes," full details must be submitted under this schedule.

2. Did any property pass to charity as the result of a qualified disclaimer?  
If "Yes," attach a copy of the written disclaimer required by section 2518(b).

Item number	Name and address of beneficiary	Character of institution	Amount
1			

Total

Less: (a) Federal estate tax payable out of above-listed property interests  
(b) Other death taxes payable out of above-listed property interests

Total of items (a) and (b)

Net value of above-listed property interests. (Also enter under the Recapitulation, page 3, item 28.)  
(If more space is needed, attach additional sheets of same size)

Schedules N and O—Page 15

Form 706 (Rev. 1-79)

Estate of:

**SCHEDULE P—Credit for Foreign Death Taxes**

List all foreign countries to which death taxes have been paid and for which credit is claimed on this return.

If credit is claimed for death taxes paid to more than one foreign country, compute the credit for taxes paid to one country on this sheet and attach a separate copy of Schedule P for each of the other countries.

The credit computed on this sheet is for

(Name of death tax or taxes)

imposed in

(Name of country)

Credit is computed under the

(Insert "trust" or "estate")

Citizenship (Nationality) of decedent at time of death

(All amounts and values shown hereunder must be entered in United States money)

1. Amount of estate, inheritance, legacy and succession taxes imposed in the above country attributable to property situated in that country, and subjected to such taxes, and included in the gross estate (as defined by statute).
2. Value of the gross estate (adjusted, if necessary, in accordance with the separate instructions for item 2).
3. Value of property situated in that country, and subjected to death taxes imposed in that country, and included in the gross estate (adjusted, if necessary, in accordance with the separate instructions for item 3).
4. Amount of tax imposed by section 2001 reduced by the total amount of the credits claimed under sections 2010, 2011, and 2012.
5. Amount of Federal estate tax attributable to property specified at item 3 (proportion of item 4 that item 3 bears to item 2).
6. Credit for death taxes imposed in the above country (item 1 or item 5, whichever is the smaller). Also enter on page 1, line 16.

**SCHEDULE Q—Credit for Tax on Prior Transfers**

Name of transferor

Date of transferor's death

Internal Revenue Service office where prior return was filed

Transferor's soc. sec. no.

Check here ☐ if section 2013(f) (special valuation of farm, etc. real property) and/or section 2013(g) (generation-skipping transfers) adjustments are applicable to the computation of the credit and show the computation of the credit on an attached sheet.

**PART I—Transferor's Tax on Prior Transfers**

1. Net value of transfers
2. Value of transferor's estate (adjusted in accordance with the separate instructions for item 2)
3. Tax on transferor's estate (adjusted in accordance with the separate instructions for item 3)
4. Transferor's tax on prior transfers (proportion of item 3 which item 1 bears to item 2)

**PART II—Transferee's Tax on Prior Transfers**

5. Transferee's actual tax before allowance of credit for prior transfer tax
6. Transferee's reduced gross estate
7. Transferee's deductions (adjusted in accordance with the separate instructions for item 7)
8. Transferee's reduced taxable estate (subtract amount on item 7 from amount on item 6)
9. Enter amount of adjusted taxable gifts from line 4, page 1.
10. Add amount on item 8 and amount on item 9
11. Tax on amount on item 10
12. Enter amount from line 7, page 1
13. Subtract amount on item 12 from amount on item 11
14. Amount of unified credit plus credits for State death tax, gift tax, and foreign death tax
15. Subtract amount on item 14 from amount on item 13
16. Subtract amount on item 15 from amount on item 5

**PART III—Credit Allowable**

17. Maximum amount before application of percentage requirement (item 4 or item 16, whichever is smaller)
18. Percent allowable is
19. Credit allowable (multiply amount on item 17 by amount on item 18). Also enter on page 1, line 17

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Schedules P and Q—Page 16



